

**INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "A": NEW DELHI  
BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

**ITA No. 1907/Del/2024  
(Assessment Year: 2024-25)**

All India Jan Kalyan Organization, H No. 181/6, Pana Chulyan, Beri Near No.2 School, Jhajjar 124201, Haryana, India (Appellant)	Vs.	CIT(Exemption), Chandigarh  (Respondent)
--	-----	---

**PAN:AABAA3185G**

Assessee by :	None
Revenue by:	Mr. Javed Akhtar, CIT DR

Date of Hearing	13/11/2024
Date of pronouncement	25/11/2024

O R D E R

**PER M. BALAGANESH, A. M.:**

1. The appeal in ITA No.1907/Del/2024 for AY 2024-25, arises out of the order of Id. Commissioner of Income Tax (Exemption), Chandigarh [hereinafter referred to as 'Id. CIT(E)', in short] in Appeal No. ITBA/EXM/F/EXM45/2023- 24/1062680118(1) dated 15.03.2024.
2. At the outset, none appeared on behalf of the assessee despite issuance of notice. Hence we proceed to dispose of this appeal on hearing the learned DR and based on materials available on record.
3. The assessee has raised the following grounds of appeal before us:-

*"The Learned CIT(Exemption) has erred in rejecting the application for registration u/s 12AB merely on the ground that the application was made u/s 12A(1)(ac)(iii) for regular registration without applied provisional registration. The Learned CIT(Exemption) without considering that the society objects are charitable and all the activities and expenses have been solely incurred on the objects and all conditions imposed while grant of exemption are satisfied."*

4. We have heard the learned DR and perused the materials available on record. The assessee is a society and had filed application in Form 10 AB on 29-09-2023 seeking registration under Section 12A(1A)(C)(iii) of the Act. This application was preferred by the assessee before the Learned CIT (Exemptions), Chandigarh. The Learned CIT (Exemptions) sought for certain basic details by calling for various documents and clarifications from the assessee by issuing a detailed questionnaire comprising of 19 questions. In response to the above queries, the assessee submitted part replies. The Learned CIT (Exemptions) concluded that the part replies submitted by the assessee (1:23) were not enough to justify the genuineness of the activities of the assessee society. Further, the details of charitable activities carried out by the assessee, month wise expenses incurred on performance of charitable activities, nature of charitable activities, proof of carrying out those charitable activities together with bills, vouchers, photographs, etc were called for by the Learned CIT (Exemptions). These details were not furnished by the assessee. Further, the Learned CIT (Exemptions) observed that assessee is supposed to furnish the self-certified copy of Form 10 AC issued by CPC Bangalore comprising provisional registration. But the assessee had not obtained any provisional registration in the instant case and instead directly had applied for seeking permanent registration of the assessee society. With these observations and for want of basic details from the side of the assessee, the Learned CIT (Exemptions) had proceeded to cancel the application seeking registration of the assessee society under Section 12A of the Act

and dismissed the application as not maintainable. Aggrieved, the assessee is in appeal before us.

5. We find that unless the basic details are furnished by the assessee before the Learned CIT (Exemptions), it would be difficult for the Learned CIT (Exemptions) to assess whether the objects of the assessee trust are charitable in nature and are genuine in nature. Hence the bench deems it fit and appropriate to grant one more opportunity to the assessee to go before the Learned CIT (Exemptions) by furnishing the requisite documents that were called for. The Learned CIT (Exemptions) is at liberty to seek further information from the assessee. The assessee is also at liberty to furnish further documents and evidences, if any, in support of its contentions for seeking registration under Section 12A of the Act as per the new provisions. With these observations, the grounds raised by the assessee are restored to the file of Learned CIT (Exemptions) and allowed for statistical purposes.

6. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 25/11/2024.

**-Sd/-**  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

**-Sd/-**  
**(M BALAGANESH)**  
**ACCOUNTANT MEMBER**

Dated:25/11/2024  
A K Keot

Copy forwarded to

1. Applicant
2. Respondent
3. CIT
4. CIT (A)

5. DR:ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi