

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AMRITSAR BENCH, AMRITSAR.**

**BEFORE SH. UDAYAN DAS GUPTA, JUDICIAL MEMBER  
AND SH. KRINWANT SAHAY, ACCOUNTANT MEMBER**

**I.T.A. No.567/Asr/2024  
Assessment Year: 2024-25**

Dr. Saif Uddin Kitchlu Memorial Educational Society SCO, 22, Lal Bahadur Shastri Market, Moga, Punjab. [PAN:AABTD3556D] <b>(Appellant)</b>	Vs.	CIT (Exemptions), Chandigarh.  <b>(Respondent)</b>
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<b>Appellant by</b>	Sh. Navdeep Monga, Adv
<b>Respondent by</b>	Sh. Anupam Kant Garg, CIT DR

<b>Date of Hearing</b>	19.12.2024
<b>Date of Pronouncement</b>	09.01.2025

**ORDER**

**Per: Udayan Das Gupta, JM**

This appeal is filed by the assessee society against the order of the Ld. CIT (Exemptions), Chandigarh, dated 26/09/2024, rejecting the application for registration u/s 12A(1)(ac) (iii) of the Act 1961 filed on 22.03.2024.

2. The grounds of appeal preferred by the assessee as per memorandum of appeal are as under;

*“i. That on the law, facts and in the circumstances of the case, the Ld. CIT(E), Chandigarh has erred in rejecting the application for seeking registration under clause (iii) of Section 12A(1)(ac) vide ex-parte order dated 26.09.2024. It is fundamental requirement of principles of nature justice that no one should be condemned unheard. In the present case, no fair opportunity was provided to appellant to prove his case.*

*ii. That on the law, facts and perusal of all 3 notices issued in the present case by the respondent, it is clear that no sufficient time be given to the appellant-society for compliance. The time given is a very short period, which is against the Standard Operative Procedure ('SOP') issued by the CBDT dated 19-11-2020, wherein, minimum period of 15 days is required to be given to the assessee to comply with notices from the date of issue of the notice.*

*iii. That on the facts and circumstances of the case, the impugned order dated 26.09.2024 lacks legal sanctity as it was uploaded on the e-portal without attaching any signature, either manually or digitally, in contravention of the provision of Section 282A the Act has no legal validity and cannot be said to be in substance and effect an Order in conformity with or according to the intent and purpose of the Act.*

*iv. Importantly, the order passed by the CIT (E), Chandigarh lacks a digital or physical signature, rendering it legally illegal.*

*v. That additionally, the appellant seeks permission to add/amend any grounds of appeal at the time of hearing and further to submit proper explanations in support of the additions made at the time of hearing.”*

3. Brief facts of the case are that the assessee society has filed an application for registration u/s 12A in form no. 10AB for seeking regularization of provisional registration under clause (iii) of section 12A(1)(ac) of the Act 1961, alongwith sought necessary papers.

4. In order to verify the genuineness of its activities, the ld. CIT(E) issued questionnaires electronically on 12.08.2024 requesting for furnishing all relevant details and documents on 23.08.2024. In response to such notices, the assessee filed its reply on 05.09.2024 stating the fact that the society was registered u/s 12A since its inception from 18.02.2010 and the registration has been renewed from time to time in regular course.

4.1 Subsequently without any further intimation from the office of the ld. CIT(E) and without offering any further opportunity of hearing to the assessee, the said application in form no. 10AB was rejected by the ld. CIT(E) vide order dated 26.09.2024, by observing that the present application of the applicant filed in form no. 10AB of the Act is rejected on the ground since the provisional registration granted is bad in law.

4.2 In course of hearing, before the tribunal the Id. AR of the assessee, pointed out, that no notices were issued in the e-mail of the assessee and the three notices that has been issued, has never allowed sufficient time to file the reply. He further stated that the notices were issued by the Id. CIT(E) against the Standard Operative Procedure '(SOP)' issued by the CBDT dated 19.11.2020 that a minimum period of 15 days time is required to be given to the assessee for compliance with notices from the date of issue of the notices.

4.3 In the instant case, he pointed out that notices were issued on 12.08.2024 asking the assessee to reply by 23.08.2024 and again notices were issued on 26.08.2024 asking for reply on 05.09.2024 and in both the cases, the time allowed is less than 15 days, which is against the SOP laid down by the CBDT. He further submitted that the rejection order passed by the Id. CIT(E) Chandigarh dated 26.09.2024 is in contravention of the provisions of section 282A of the Act 1961 and has got no legal validity because the said order has been uploaded in the portal without attachment of any digital signature and infact, the said order is neither physically signed nor does it contain the digital signature. He further submitted that papers and documents as well as MOA as asked for by the Id. CIT(E) has been duly submitted in the online portal by the assessee society but the same has not been given any cognizance. He prays that the rejection order has been passed

without offering a fair opportunity of being heard and as such, he prays for fresh hearing in the matter.

5. The ld. DR relied on the order of the ld. CIT(E) but he could not counter any argument of the assessee relating to absence of any digital signature on the said order, passed by the ld. CIT(E).

6. We have heard the rival submissions and considered the materials on record and we find that the notices has been issued on 17.09.2024 asking for copies of MOA and compliance was requested on 19.09.2024 i.e. within two days from the date of issue of notice which is in clear violation of SOP laid down by the CBDT dated 19.11.2020 where the minimum period of 15 days' time is required to be given for compliance. Since, the assessee failed to upload the MOA within the stipulated time frame the application for registration has been rejected vide order dated 26.09.2024 i.e. within 9 days of issue of notice and that too without any physical or digital signature on the said order.

6.1 We find that proper opportunity of hearing has not been granted to the assessee and in the interest of justice, we remand the matter back to the file of the ld. CIT(E) to consider the application for registration afresh and we direct the assessee to file all supporting documentary evidences which the assessee intends to rely upon in support of its application for registration. Needless to say, the ld.

CIT(E) should allow proper and reasonable opportunity of hearing to the assessee and decide the application afresh on merits of the case as per provisions of law.

7. In the result, the appeal of the assessee bearing **ITA No. 567/Asr/2024** is allowed for statistical purposes.

**Order pronounced on 09.01.2025 under Rule 34(4) of the Income Tax Appellate Tribunal Rules 1963.**

**Sd/-**  
**(KRINWANT SAHAY)**  
**Accountant Member**  
AKV

**Sd/-**  
**(UDAYAN DAS GUPTA)**  
**Judicial Member**

Copy of the order forwarded to:

- (1) The Appellant
- (2) The Respondent
- (3) The CIT
- (4) The CIT (Appeals)
- (5) The DR, I.T.A.T.

True Copy  
By order