

IN THE INCOME TAX APPELLATE TRIBUNAL
“DB” BENCH, AGRA

**BEFORE HON’BLE SHRI SATBEER SINGH GODARA, JM AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

आयकरअपील सं. / ITA No.141/Agr/2024
(निर्धारणवर्ष / Assessment Year: 2021-22)

M/s Jahnvi Educational Trust 130, Sector-9, Avas Vikas Colony Sikandra UP – 282007	बनाम/ Vs.	ITO (Exemption) Aaykar Bhawan MG Road Sanjay Placed, Agra
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AABTJ-1711-A		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Shri Rajesh Malhotra (CA) - Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Shri Shailendra Shrivastava – Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	19-02-2025
घोषणाकीतारीख / Date of Pronouncement	:	28-03-2025

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2021-22 arises out of an order of learned Addl. / Joint Commissioner of Income Tax (Appeals), Vadodara [CIT(A)] dated 05-02-2024 in the matter of an intimation issued by CPC u/s 143(1) on 20-09-2022. Having heard rival submissions, the appeal is disposed-off as under. The registry has noted delay of 7 days in the appeal which stand condoned.

2. The assessee being registered entity u/s 12AA filed return of income declaring deficit of Rs.18.92 Lacs. The trust is stated to be engaged in carrying out educational activities. The CPC denied the claim made by assessee u/s 11 on the ground that the details of registration

u/s 12AB or us 10(23C) was not provided in the relevant columns of Income Tax Return form. The Ld. CIT(A) dismissed the claim on the ground that the assessee filed fresh registration on 24-03-2022 i.e., within the extended time and the registration was granted by appropriate authority on 31-03-2022. However, the registration pertains to AYs 2022-23 to 2026-27 and as such the assessee do not possess the registration for AY 2021-22 and therefore, CPC was correct in denying the impugned deduction to the assessee. The same has led to present appeal before us.

3. The Ld. AR stated that the assessee was an existing trust enjoying impugned deduction. The assessee was required to obtain fresh registration u/s 12AB. In terms of sub-clause (i) of clause (ac) of sub-section (1) of Sec.12A, the assessee was required to obtain fresh registration within three months from 01-04-2021. However, this date was extended till 25-11-2022 vide circular no. 22 of 2022 dated 01-11-2022. Thereafter, another Circular No.6 was issued on 24-05-2023 clarifying the provisions relating to charitable and religious trust. In the above background, Ld. AR stated that the assessee filed its application for fresh registration 24-03-2022 which was well within the extended time lime and registration was granted by appropriate authority on 31-03-2022 which was valid for AYs 2022-23 to AY 2026-27. However, Ld. CIT(A) rejected the claim on the ground that the assessee was not having valid registration for this year.

4. The factual position that emerges is that the assessee is an existing trust and it enjoys the exemption u/s 11 since past several years. Under new registration regime, the assessee was required to obtain fresh registration within the prescribed time limit. The date for preferring such

an application was extended from time to time and it was finally extended to 25-11-2022. The assessee has filed such application on 24-03-2022 which is well within the prescribed time limit as per CBDT circulars. Denying deduction for this year would lead to an anomalous situation wherein the assessee would be eligible for deduction for earlier years as well as for subsequent years except for this year which is clearly fallacious. The same could not be permitted. The appropriate authority has granted registration on 31-03-2022 finding the application in order. Therefore, registration ought to have been granted from AY 2021-22 only. Nevertheless, we direct Ld. AO to allow this deduction to the assessee.

5. The appeal stand allowed.

Order pronounced u/r 34(4) of Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-
(SATBEER SINGH GODARA)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखा सदस्य / ACCOUNTANT MEMBER

Dated: 28-03-2025

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT AGRA