

**IN THE INCOME TAX APPELLATE TRIBUNAL
DEHRADUN BENCH, DEHRADUN**

**Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. M. Balaganesh, Accountant Member**

ITA No. 184/DDN/2024 : Asstt. Year : 2021-22

Social Educational and Welfare Association, Vishnu Vihar, Village Bari Bukhani, Kaldhungi Road, Haldwani-263139	Vs	Income Tax Officer, Haldwani, Uttarakhand-263139
(APPELLANT)		(RESPONDENT)
PAN No. AAFTS6429J		

Assessee by: Sh. Taran Deep Singh, Adv.

Revenue by: Sh. Amar Pal Singh, Sr. DR

Date of Hearing: 21.03.2025	Date of Pronouncement: 21.03.2025
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ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for Assessment Year 2021-22, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2024-25/1065075911(1) dated 22.05.2024, in proceedings u/s 154 of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.

3. It emerges during the course of hearing that both the learned lower authorities have denied section 11 exemption to the assessee, in the course of assessment framed in it's case dated 07.03.2023, and upheld in the CIT(A)/NFAC lower appellate discussion as under:

"7.5 From the proper evaluation and appreciation of the findings of the AO with regard to addition of Rs. 10945000 u/s 68 on account of undisclosed income and appellant's submission/reply filed during appellate proceedings, it is seen that AO has made addition of Rs"

3.1 This leaves the assessee aggrieved.

4. Mr. Taran Deep Singh vehemently argues during the course of hearing that both the lower authorities ought to have treated the assessee is entitled for section 11 exemption once it carries section 12AA registration since 12.07.2010. The Revenue on the other hands seeks to buttress the point that given the fact that once the assessee could not plead and prove it's registration u/s 12AA in the new regime, the impugned denial of section 11 exemption deserves to be upheld in the instant case.

5. Faced with this situation, Mr. Singh firstly invited our attention to the assessee's paper book pages 7 to 9 indicating it to have been granted section 12AA registration on 05.04.2022. He further takes us to the statutory amendment in section 12AB; inserted by the taxation and other laws relaxation and amendment of certain provision Act 2020 w.e.f. 01.04.2021. And that it was earlier "omitted" with retrospective effect from 01.06.2020. Reference is further drawn to the CBDT's circular dated 24.05.2023 enabling fresh application

norms for the purpose of getting a new registration in case of already registered trust.

6. Be that as it may, we are of the considered view that once the assessee/appellant stands registered as per the above certificate, learned Assessing Officer requires to frame assessment in its case *de novo* as per law after verifying all the necessary facts. Ordered accordingly.

7. This assessee's appeal is partly allowed for statistical purposes.

Order Pronounced in the Open Court on 21/03/2025.

Sd/-

Sd/-

(M. Balaganesh)
Accountant Member

(Satbeer Singh Godara)
Judicial Member

Dated: 21/03/2025

Subodh Kumar, Sr. PS

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Appellant

1. Respondent

2. CIT

3. CIT(Appeals)

4. DR: ITAT

ASSISTANT REGISTRAR