

**IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH: AMRITSAR.
(HYBRID HEARING)**

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

**I.T.A. No.589/Asr/2024
Assessment Year.: 2024-25**

Shree Radha Krishan Charitable Society Near State Bank of Patiala, G.T. Road Goraya, Jalandhar. [PAN: AAWAS1100L] (Appellant)	Vs.	CIT (Exemptions), Chandigarh. (Respondent)
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Appellant by	Sh. P. N. Arora, Adv.
Respondent by	Sh. Bharat Bhushan Garg, CIT. DR

Date of Hearing	09.04.2025
Date of Pronouncement	24.04.2025

ORDER

Per: Udayan Das Gupta, J.M.:

This appeal is filed by the assessee against the order of Ld. CIT (E), Chandigarh, dated 06/08/2024, rejecting the application for registration u/s 12A(1)(ac)(iii) of the Act 61, on the ground of insufficiency of documents.

2. Condonation of delay:

It is pointed out by the registry that the appeal is belatedly filed by 27 days. An application for condonation of delay has been filed by the assessee stating that the order dated 06.08.2024 passed by the Id. CIT(E), against which the appeal was to be filed by 05.10.2024, has been actually submitted by post on 01.11.2024 which is belated by 27 days. It is submitted by the assessee that the authorised counsel was fully engaged in filing of TDS returns, the last date of which was 31.10.2024 and as such, he could not prepare the appeal within the time and as such, he prayed that the delay of 27 days as attributable to the counsel of the assessee, may please be condoned being unintentional. The Id. DR has no objection. Considering the submission of the Id. AR of the assessee we condone the delay and admit the appeal to be heard on merits.

3. The grounds of appeal contained in Form 36 are as follows:

“1. That the order dated 06/08/2024 passed by the CIT (Exemptions) Chandigarh u/s 12 A(1)(ac)(iii) thereby not granting the registration to the assessee-society is against the facts of this case and is untenable under the law.

2. That no reasonable and proper opportunity of being heard was allowed by the CIT(E) before passing the said order. As such the order passed by the CIT(E) is bad in the eyes of law and the same is liable to be cancelled.

3. *That the CIT(E) has grossly erred in not granting the registration. The application for registration u/s 12A(l)(ac)(iii) was duly filed on 13/02/2024. The Ld. CIT(E) did not appreciate that the trust was genuine and the objects of the same were in accordance with the law. It was requested during the course of assessment proceedings that some time may be allowed to file the necessary information as the Accountant was not keeping good health.*

4. *That the Ld. CIT(E) did not appreciate that reply was duly filed on 10/07/2024 in response to questionnaire and furthermore time should have been granted for filing the balance reply. The trust is a charitable trust and there was no reason and occasion for not granting the registration as claimed.*

5. *That the CIT(E) may be directed to allow the time for filing the balance information as desired as the time allowed was very short.*

6. *That any other ground of appeal which may be argued at the time of hearing of the appeal.”*

4. Brief facts emerging from the records are that the assessee is a charitable trust which applied for registration u/s 12A(1)(ac)(iii) of the Act 1961.

4.1 In response to such application, numerous notices were issued from the office of the ld. CIT(E) calling for documentary evidences to verify the genuineness of the activities of the trust. In absence of any response from the

assessee to nine such notices issued on nine different dates (*as evidence from page 6 of the order*) issued in the portal as well as in the e-mail ID provided.

5. In course of hearing before the Tribunal, the Id. AR of the assessee trust submitted that reply to notices issued by the office of the Id. CIT(E) has been filed in the online portal on 10.07.2024 along with all necessary documents as called for by the office of Id. CIT(E). In support of his contention he produced before us the copy of the e-proceedings response acknowledgement dated 10.07.2024 which reflects the submission of the documents in the online portal, which has not been considered by the Id. CIT(E) while disposing of application for registration.

6. The Id. DR also admits to the submission of this documents in the online portal as evident from the documentary evidences produced by the assessee and he had no objection, if the matter is remanded back for fresh consideration.

7. We have heard the rival submissions and considered the materials on record, and the documentary evidences produced by the assessee regarding submissions of all papers and documents uploaded in the portal on 10.07.2024 which has been overlooked by the Id. CIT(E) while disposing of the application. In the interest of justice, we remand the matter back to the file of the Id. CIT(E) for consideration of the application for registration afresh after taking into cognizance of the documentary evidences submitted by the assessee and we also direct the assessee

to file copies of the said documentary evidences before the Id. CIT(E) and to be fully cooperate in the fresh proceedings. As such, the appeal of the assessee is allowed for statistical purposes.

8. In the result, the appeal of the assessee bearing **ITA Nos. 589/Asr/2024** is allowed for statistical purposes.

Order pronounced on 24.04.2025 at Amritsar, Punjab in accordance with Rule 34(4) of the Income tax (Appellate Tribunal) Rules, 1963.

Sd/-

(KRINWANT SAHAY)
Accountant Member

Sd/-

(UDAYAN DAS GUPTA)
Judicial Member

AKV

Copy of the order forwarded to:

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

True Copy
By Order

