

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

**(HYBRID COURT)**

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

**I.T.A. No. 169/Asr/2024**

Assessment Year: N.A.

The Kashmir Crown,  
Dewanbagh, Baramulla,  
H.Q. 193101, Jammu & Kashmir.

Vs.

CIT (Exemptions),  
Chandigarh

[PAN: AAETT 0067A]

**(Appellant)**

**(Respondent)**

Appellant by	:	Sh. Mohd. Iqbal Untoo, C. A.
Respondent by	:	Sh. Bharat Bhushan Garg, CIT-D. R.
Date of Hearing	:	08.04.2025
Date of Pronouncement	:	29.04.2025

**ORDER**

**Per Udayan Dasgupta, J.M.:**

This appeal is filed by the assessee against the order of Ld. CIT(E), Chandigarh rejecting the application for registration in Form 10AB, dated 25/09/2023, filed u/s 12A(1)(ac)(iii), vide rejection order dated 03/01/2024, in absence of any response from the assessee to various notices issued in the ITBA portal from the office of the Ld. CIT (E) .

2. **Condonation of delay:** It is pointed out by the registry that this appeal is filed belatedly by 17 days (*seventeen days*), for which an affidavit is filed by the chairman of the assessee trust (*Mohd Imran Ganie*) explaining the delay. The assessee stated that he was under an honest impression that after rejection of the application for registration the assessee was entitled to file for registration afresh (*instead of preferring an appeal*) and the delay was further compounded by engagement of his counsel who pursued alternate options before being properly advised by senior counsels, on the guidance of whom this appeal is filed. This resulted in a delay of 17 days which was inadvertent and not intentional, and the same may please be condoned. The Ld DR has no objections. Taking into considerations the reasons stated, we condone the delay and admit the appeal for hearing on merits.

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

- “1. *The Ld. CIT (E) has erred in rejecting the registration u/s 12AB of the Income Tax Act in an arbitrary manner*
2. *The Ld. CIT (E) has erred in not giving a reasonable opportunity of being heard while rejecting the application made u/s 12A(1)(ac)(iii) of the Income Tax Act.*
3. *That we did not receive any notices or communications at our registered address via speed post. Respectfully, we also submit that no attempts were made to utilize contact information provided in the assessee's profile, such as telephone numbers or email addresses, which could have empowered counsel to take proactive steps and preclude lapses. With utmost deference, we submit that pursuing additional direct*

*communication avenues like telephone or email could have enabled counsel intervention to avoid these unfortunate circumstances. Therefore, not serving the notices issued properly is against the cardinal principal of natural justice and accordingly order deserves to be quashed.*

4. *That Ld. CIT, (E)'s action of not providing proper opportunity of being heard and dismissing the application on the basis that no representation has been made by the assessee, despite the fact that the notices that were issued in the name of the assessee had not even been sent to the email id referred to in proceeding which would have given a warning signal to the assessee and the same becomes evident by viewing the proceedings in the portal.*
5. *Assessee craves right to add, alter or modify any grounds of appeal before or at the time of hearing of the appeal.”*

4. Brief facts emerging from records are that the assessee is a trust was granted provisional registration u/s 12A(1)(ac)(iv), of the Act from AY 2022-23 to AY 2024-25, vide order dated 31/05/2021. Application for final registration in Form 10AB , on 25<sup>th</sup> September, 2023, has been rejected vide order dated 3<sup>rd</sup> January, 2024, for failure to comply with various notices issued by the Ld. CIT (E), and in absence of necessary documents required for verification of the objects and genuineness of the activities of the trusts .

5. It is noted that notices has been issued on three occasions in ITBA portal and last two notices on 5<sup>th</sup> October, 2023 and again on 29<sup>th</sup> November, 2023 , has been issued vide speed post , but still without any compliance from assessee.

6. The Ld AR of the assessee filed a short paper book containing copies of trust deeds, written submissions, and argued that the assessee has not received any notices in e-mail even though the email id is within the knowledge of the department and in support of which he has filed (*snap shot copies of all email received in his id but none from Ld CIT (E)*). He further submitted that the speed post notices also has not been received by the assessee.

7. As such he requests for another opportunity to present his case and for filing of all necessary documents as per requirement ,because for all practical purpose in absence of any notice in the email id, no proper service of notice can be considered to have been made.

8. The Ld. DR has no objection if the matter is remanded.

9. We have heard the counsels and are of the opinion that in absence of any notice in email id and in absence of any representation, the application has not be considered on merits.

10. As such in the interest of justice, we remand the matter back to the Ld CIT (E) for considering this application for registration afresh and we direct the assessee to furnish all necessary particulars and documentary evidences , as per notice issued earlier and to fully cooperate in fresh proceedings.

11. We have not expressed any opinion on merits and all contentions are left open.
12. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in accordance with Rule 34(4) of the Income Tax (Appellate Tribunal) Rules, 1963 as on 29.04.2025.

**Sd/-**  
**(Krinwant Sahay)**  
**Accountant Member**

**Sd/-**  
**(Udayan Dasgupta)**  
**Judicial Member**

*\*GP/Sr.PS\**

Copy of the order forwarded to:

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

True Copy  
By Order