

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'C': NEW DELHI**

**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT  
AND  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.709/Del/2025  
(ASSESSMENT YEAR: 2023-24)

Society for Child Development, D-13, Kamla Nagar, Jawahar Nagar, Shakti Nagar, North Delhi-110007. PAN-AABTS4111K	Vs.	CIT (Exemption), Delhi.
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Shri C.S. Aggarwal, Sr. Adv. & Shr R.P. Mall, Adv.
Department by	Sh. Dayainder Singh Sindhu, CIT-DR
Date of Hearing	13/05/2025
Date of Pronouncement	13/05/2025

**ORDER**

**PER MANISH AGARWAL, AM:**

This is an appeal filed by the assessee against the order of the Id. Commissioner of Income Tax (Exemption), Delhi [CIT(E), in short] in DIN & Notice No. ITBA/EXM/F/EXM45/2023-24/1054933641(1) dt. 08.08.2023 rejecting the registration u/s 12A(1)(ac)(iii) of the Income Tax Act, 1961 (hereinafter referred as 'the Act').

2. This appeal is filed by the assessee with a delay of 464 days. The assessee filed an application stating the reasons for the delay supported by an affidavit. It was the submission of the Id. A/R that assessee has not received any notices issued by the CIT(E) and the person who was looking after the income tax matters had left the job without intimating about the outcome of the present application. The assessee came to know about the rejection order only when it had made enquiries in e-filing portal. Accordingly, the appellant submitted that there has been the delay due to sufficient and bonafide reasons in filing the present appeal

and requested for the condonation of the delay. The assessee has also placed reliance on the judgement of Hon'ble Supreme Court in the case of N. Balakrishnan vs. M Krishna Murthy, (1998) 7 SCC 123. He further placed reliance on judgement of hon'ble Apex court in the case of Collector Land Acquisition Vs. Mst. Katiji reported in 167 ITR 471.

3. Per contra, ld. CIT DR stated that reasons stated by the assessee are general in nature and, therefore, delay should not be Condoned.

4. After considering the reasons stated and the judicial pronouncements relied upon by the assessee, we find there is a reasonable cause in delay in filing the appeal which is hereby condoned and the appeal is decided on merits.

5. In the instant case, assessee had filed application on 20.02.2023 for registration u/s. 12A(1)(ac)(iii) of the Act before the ld. CIT(E). It was the submission that it is claimed by ld. CIT(E) that notices were issued to the assessee in respect of proceedings u/s.12A(1)(ac)(iii) of the Act to produce the copy of Memorandum of Association/Trust deed for verification and to furnish a detailed reply on the specific information called for through e-filing portal. It was the submission that the concerning person looking after the income tax matters of the appellant trust has inadvertently forgotten to check the e-filing portal and further no notice was received through email or in physical mode thus, the assessee could not comply with the notices issued by ld. CIT(E). It was the submission that it was in this backdrop that the ld. CIT(E) rejected the application and denied the registration to the assessee. Ld. AR prayed that the appellant trust may be granted one more opportunity to produce the required details as called for by the ld. CIT(E) for granting registration u/s.12A(1)(ac)(iii) of the Act.

6. In reply, ld. CIT DR did not raise any objection to the request of ld. AR of the assessee.

7. We have considered the rival submissions. Ld. CIT(Exemption), Delhi has rejected the applications filed by assessee for non-compliance. A perusal of the impugned order of ld. CIT(E), Delhi clearly shows that notices were issued to the assessee through e-filing portal to furnish the detailed reply on the specific information called for. However, the appellant trust failed to furnish the same, for which, the registration u/s. 12A(1)(ac)(iii) was rejected by the ld. CIT(E). It was the contention of ld. AR that no notices were received by the assessee. Now, ld. AR submits that the appellant trust has all the evidences as sought by ld. CIT(E) and will be produced if the matter is remanded back to the file of ld. CIT(E). We are of the view that proper opportunity of being heard was not provided to the assessee and hence, in the interest of justice, we set aside the order of CIT(E) and remit the issue back to the file of the CIT(E), who will examine all the details and assessee will comply with all the requirements. In term of the above, the order of CIT(E) is set aside and matter restored back to his file for fresh consideration of registration u/s.12A(1)(ac)(iii) of the Act.

8. In the result, appeal of the assessee stands allowed for statistical purposes.

Order pronounced in the open court on 13.05.2025.

Sd/-  
**(MAHAVIR SINGH)**  
**VICE PRESIDENT**

Sd/-  
**(MANISH AGARWAL)**  
**ACCOUNTANT MEMBER**

Dated:16.05.2025

PK/Ps

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT, NEW DELHI