

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

**BEFORE SH. UDAYAN DASGUPTA, JUDICIAL MEMBER  
AND SH. BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

**I.T.A. Nos. 34 & 35/Asr/2025**

Assessment Year: NA

Brahman Mahamandal Kashmir  
Bohri Chowk Near Matadoor Stand,  
Talab Tillo S.O., Jammu, J & K  
180002

Vs.

Commissioner of Income Tax  
(Exemptions), Chandigarh

[PAN: AABAB 9190L]

**(Appellant)**

**(Respondent)**

Appellant by : Sh. U.K. Handoo, C.A.  
Respondent by : Sh. Ravinder Mittal, CIT- D.R.  
Date of Hearing : 22.05.2025  
Date of Pronouncement : 26.05.2025

**ORDER**

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

Both the appeals have been filed by the assessee against the order of the Id. CIT (Exemptions), Chandigarh, rejecting the application for registration u/s 12A(1)(ac)(iii) of the Act, 1961 vide order dated 06.12.2024.

2. Grounds of appeal taken by the assessee in Form No. 36 are as follows:

- “1. *The order of worthy CIT (E) is bad in law and on facts of the case.*
2. *The Appellant had filed bills/ evidences/ photographs in support of charitable activities. The appellant had held medical camps, paid financial assistance to the needy/ poor, contributed to the Prime Minister's Relief Fund during the Covid pandemic and other similar activities. The denial of registration U/s 12AA by the worthy CIT (E) is not justifiable and legally correct.*
3. *The Appellant had applied to the Registrar of Societies, Srinagar for renewal of registration. The renewal is in process and the office of Registrar of Societies, Srinagar had sent a communication to the office of Deputy Commissioner, Jammu for police verification. The process was delayed by the department in the instant case as well as other similar cases. The administration intervened and directed the police department to expedite the process of police verification of office bearers. This was done recently and the process of renewal is under progress. The stand taken by the worthy CIT (E) is therefore not valid particularly to say that the appellant was not having registration.*
4. *The Appellant on the basis of record provided requests for setting aside the order of worthy CIT (E).*
5. *The Appellant reserves the right to add or amend the grounds of appeal.”*

3. The facts of the case emerging from the records are that the assessee society is registered under the Registrar of Societies, Jammu & Kashmir. The assessee has applied for registration u/s 12A(1)(ac)(iii) on 29.06.2024 before CIT(E), Chandigarh,

and in order to verify the genuineness of the activities of the society, various notices were issued from the office of the Id. CIT(E), Chandigarh. It has been observed that the assessee society being registered under the hand of the Registrar of Societies J & K, re-registration of the said society is required as per circular issued by the Registrar, Society & Firms vide Notification No. 34 of 2019 dated 9<sup>th</sup> Aug., 2019 where it was directed that the societies registered before 31<sup>st</sup> Oct., 2019 under “*Jammu & Kashmir Societies Registration Act, 1998*” are required to re-register under the Societies Registration Act, since it is established for charitable, scientific or literary purpose.

4. In the instant case, it has been observed by the Id. CIT(E), that the non registration of the society under the *Societies Registration Act* within the *State of Jammu & Kashmir* violates the provisions of Rule 17A of the Income Tax Rules, 1962, because the registration certification of the *Registrar of the Societies* is a mandatory document while accompanying the application for registration under the Income Tax Act, 1961 and on the account of the said deficiency, this application for registration has been rejected.

5. The assessee is before this Tribunal on the grounds contained in the memorandum of appeal. In course of hearing, the Id. AR of the assessee submits a short paper book containing copy of original certificate of registration granted by the

*Registrar of the Societies, J & K under Act, 1998*, and has also submitted a copy of an application filed before the Registrar of the Society, Jammu as evidence of application for re-registration of the society as per the directions contained in the circular issued by the *Registrar of Societies & Firms dated 9<sup>th</sup> Aug., 2019*, which is for the purpose of re-registration of the existing societies and also same photographs to prove the ongoing charitable activity of the assessee.

6. The Id. AR submits that till date the re-registration certificate has not been received and the application is still pending before the appropriate authority of the State Government and has declared in the court that they will furnish copy of the re-registration certificate before the Id. CIT(E), Chandigarh, as soon as the same is received.

7. As such, he prays for remanding the matter back to the files of the Id. CIT(E) with necessary directions.

8. The Id. DR has no objection if the matter is remanded back to the files of the Id. CIT(E).

9. We have heard the rival counsel and considered the materials on record and we find that even though an application has been made before the appropriate authority for re-registration of the society, the same is still pending and the said re-registration

certificate is a mandatory document which is required to be filed as per the provisions of Rule 17A of the Income Tax Rule, 1962 without which the application for registration u/s 12A(1)(ac)(iii), cannot be proceeded with under Act, 1961.

10. In our opinion, and in the interest of justice, and on the fact of the declaration of the AR, we deem it appropriate to remand the matter back to the files of the Id. CIT(E), Chandigarh to consider the application for registration u/s 12A afresh, from the *date of receipt of the re-registration certificate* to be obtained by the assessee under the *Jammu & Kashmir, Societies Registration Act, 1998* as per the circular issued by the Registrar Societies & Firms and to be filed or submitted before the Id. CIT(E).

11. The assessee is further directed to furnish all necessary documents and submission (including photographs) and other evidences, in order to prove the genuineness of the activities of the societies to the satisfaction of the Id. CIT(E) and to fully co-operate in the registration proceedings for proper disposal of the application.

12. We have not expressed any opinion on merits and all legal contentions are left open.

13. In the result, the appeal filed by the assessee is allowed for statistical purpose.

**I.T.A. No. 35/Asr/2025**

14. This is an appeal filed against the rejection of an application filed in Form No. 10AB on 29.06.2024 for approval u/s 80G of the Act, 1961 by the ld. ld. CIT(E), Chandigarh, vide order dated 06.12.2024.

15. In the instant case, the application of the assessee for registration u/s 12A has been remanded back to the ld. CIT(E), for fresh consideration, after receipt of complete set of documents including submissions, consequently, we also remand this matter back to the files of the ld. CIT(E) for fresh consideration for approval u/s 80G, in tandem and in coordination with the application for registration u/s 12A(1)(ac)(iii) of the Act, 1961.

16. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

*Order pronounced in open court as on 26.05.2025.*

**Sd/-**  
**(Brajesh Kumar Singh)**  
**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