

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AGRA BENCH: AGRA**

**BEFORE  
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER  
AND  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.92/AGR/2025  
(ASSESSMENT YEAR: 2024-25)

ITA No.93/AGR/2025  
(ASSESSMENT YEAR: 2022-23)

Shree Bhawalpur Satsang Sankirtan Mandal, Satsang Gali Chhili Int Road, Agra-282003 Uttar Pradesh PAN-AACAS9623E	Vs.	CIT(Exemption), Lucknow.
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Shri Anurag Sinha, Adv.
Department by	Shri Shailendra Srivastava, Sr. DR
Date of Hearing	20/05/2025
Date of Pronouncement	29/05/2025

**ORDER**

**PER MANISH AGARWAL, AM:**

These two appeals are filed by the assessee against the order of the Id. Commissioner of Income Tax (Exemption), Lucknow [CIT(E), in short] in DIN & Notice No. ITBA/EXM/F/EXM45/2023-24/107153703 (1) dated 24.12.2024 rejecting the registration u/s 12A(1)(ac)(vi) and 80G(5) of the Income Tax Act, 1961 (hereinafter referred as 'the Act') for Asst. Years 2024-25 & 2022-23.

2. From the perusal of the orders of Ld. CIT(E) for both the appeals, it is seen that various opportunities were given to the assessee to establish the charitable nature of the activities and genuineness of the activities, however, no reply was filed by the assessee, therefore, the Ld. CIT(E) has rejected both the applications of the assessee for registration u/s 12A(1)(ac)(vi) and 80G(5) of the Act.

3. Before us, the Ld. AR submits that the necessary information were filed through e-filing portal. It is further submitted that assessee has also requested for adjournment and requested for the opening of the window for making submissions, however, the same was not allowed to the assessee and, therefore, it is requested that one more opportunity be provided so that the necessary details could be produced before the Ld. CIT(E).

4. On the other hand, the Ld. CIT-DR supported the orders of the lower authorities and submit that the assessee was casual in making compliance of the statutory notices, therefore, the orders of the Ld. CIT(E) rejecting the registration deserves to be upheld.

5. After considering the arguments of both the parties, we find that assessee had requested for the adjournment on 09.12.2024 and when on 16.12.2024 it had tried to file the replies, it was found that the department's portal is not allowed the assessee to file necessary replies. Looking to the facts and in the interest of justice, one more opportunity is granted to the assessee to file the details before the Ld. CIT(A). Accordingly, both the orders are set aside and remanded back to the file of the Ld. CIT(E) with a direction to provide one more

opportunity to the assessee to establish the genuineness and charitable nature of the activities carried by it. The assessee is also directed to participate in the proceedings without any further delay. With these directions, both the appeals of the assessee are allowed for statistical purposes.

6. In the result, appeal of the assessee stands partly allowed.

Order pronounced in the open Court on 29.05.2025.

Sd/-  
**(SUNIL KUMAR SINGH)**  
**JUDICIAL MEMBER**

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

Dated: 29.05.2025

*PK/Sr. Ps*

Copy forwarded to:

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

ASSISTANT REGISTRAR