

**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. No. 149/Asr/2024

Assessment Year: N.A.

AI-Ansar Charitable Trust ,
Pandaan Nowhatta Srinagar
Jammu & Kashmir 190002

[PAN: AAITA 9280E]

(Appellant)

Vs.

CIT (Exemption),
Chandigarh

(Respondent)

Appellant by	:	Sh. Ishtiyah Ahmad, C.A.
Respondent by	:	Sh. M. S. Nethrapal, CIT-D.R.
Date of Hearing	:	28.05.2025
Date of Pronouncement	:	30.05.2025

ORDER

Per Udayan Dasgupta, J.M.:

This appeal is filed by the assessee against the order of the Id. CIT(E) Chandigarh, dated 13.07.2023, rejecting the application for registration u/s 12A(1)(ac)(iii) of the Income Tax Act, 1961 filed by the applicant on 20.01.2023.

2. **Condonation of delay:** It is pointed out by the registry that the appeal is belatedly filed by 199 days (one hundred ninety nine days). The assessee has filed an application for condonation of delay stating the fact that copy of the order has never been received by the e-mail id and it is also not available in the portal. It is stated that no notice of hearing or any communication has been received in the portal and it is further stated that the e-mail id of the assessee as available in the portal is trust@siriusprojectmanagement.com and neither any notice, nor any order has been received in the e-mail id of the trust.

3. As such, the assessee was absolutely unaware that the order has been passed on 13.07.2023 rejecting the application of the trust. Subsequently, on coming to know of the outcome of the application for registration, the assessee immediately took necessary action to file this appeal before the Tribunal which is belatedly filed by 199 days. He has also submitted, copies of screenshots from the portal, taken on various dates to submit that even though the e-mail id was available on the portal, the order of the Id. CIT(A) has never been issued or served through this e-mail id, and such non issue has prevented the assessee from filing the appeal before the Tribunal within the stipulated time.

4. As such, he prayed that delay may please be condoned because the same is unintentional and there is no willful neglect on the part of the assessee.

5. The Id. DR has no objection. Looking into the total aspect of the matter and considering the reasons submitted by the assessee, supported by an affidavit, from the chairman of the Trust *Mr. Mushtaq Ahmad Punjoo*, we condone the delay in filing this appeal and admit the appeal to be heard on merits.

6. The ground (no. 2) contained in the memorandum of appeal filed by the assessee relates to non receipt of any notices from the office of the Id. CIT(E) and the Id. AR, in course of hearing, submitted that no reasonable opportunity of hearing has been granted by the Id. CIT(E) before rejecting the application for registration. He further submitted, that in the instant case, the application for registration has been rejected by the Id. CIT(E) on the ground of deficiency in factual evidences, where notices issued by the Id. CIT(E) on various dates has not been complied with by the assessee trust, because of non receipt of the notices of hearing in the e-mail id. He further submits that all required documents as asked for by the Id. CIT(E) are available with the assessee trust and the same can be immediately produced for verification and examination and he prays for an opportunity of hearing and for an opportunity for producing all necessary documentary evidences before the Id. CIT(E).

7. The Id. DR relied on the order of the Id. CIT(E) and submitted that the application for registration is not accompanied by all necessary documents as

required for the purpose of registration of the trust and to prove the genuineness of the charitable activities carried out by the trust and he supports the order of the Id. CIT(E).

8. We have heard the rival submissions and considered the materials on record and we find that the application for registration filed u/s 12A, by the assessee, indeed suffers from material and factual deficiencies in absence of all documentary evidences being submitted. However, it is also seen that apparently no notices of hearing seems to have been issued to the e-mail id of the trust available in the portal (primary –mail id trust@siriusprojectmanagement.com).

9. As such, we are of the opinion, that proper opportunity of hearing and filing of necessary documents has not been allowed and the assessee also never had the opportunity of complying to the notice of the Id. CIT(E) because the same according to the assessee has never been received. As such, in the interest of justice, we consider it fit and proper to remand the matter back to the files of the Id. CIT(E), Chandigarh for considering the application for registration afresh and we also direct the assessee to file all documentary evidences in compliance with the notices issued by the Id. CIT(E) within thirty days from the date of receipt of this order and fully cooperate in disposal of the registration application.

10. The assessee shall be allowed reasonable opportunity of being heard, (*notices to be issued as per section 282 of the Act (read with Rule 127 of the IT Rules, 1962).*)
11. We have not expressed any opinion on merits of the case.
12. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in open court as on 30.05.2025.

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