

**IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH: AMRITSAR.**

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

**I.T.A. No. 18 & 19/Asr/2025
Assessment Year.: N/A**

Mata Bhuvaneshori Asthapan Committee 419, B -2, Muthi, Vinayak Nagar Upper Muthi Jammu, and Kashmir. [PAN: AAOAM3428K] (Appellant)	Vs.	Commissioner of Income Tax, (Exemptions), Chandigarh. (Respondent)
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Appellant by	Sh. U. K. Handoo, CA.
Respondent by	Sh. M.S. Nethrapal, CIT. DR

Date of Hearing	29.05.2025
Date of Pronouncement	30.06.2025

ORDER

Per: Udayan Das Gupta, J.M.:

This appeal is filed by the assessee against the order of the Id. Commissioner of Income Tax (Exemptions), Chandigarh, dated 13.12.2024 rejecting the application for registration u/s 12A(1)(ac)(iii) of the Act 1961 due to non-compliance with provisions of Rule 17A (2)(c) of the Income Tax Rules 1962.

ITA 18/ASR /2025

2. The grounds taken by the assessee in memorandum of appeal are as follows:

“1 The order of worthy CIT (E) is bad in law and on facts of the case.

2. The worthy CIT (E) has rejected the application for grant of exemption u/s 12AA of the Income Tax Act, 1961 on mere ground that the society is not registered under Societies Registration Act, 1860.

3. The appellant has already filed the renewal application to the Registrar of Societies-and the same is in process. On account of change in status of the J&K State to UT, the laws applicable of renewal of registration changed & there was requirement to renew the registration. The appellant submitted the acknowledgement of renewal application to the worthy CIT (E) j & inspite of that, the application for grant of registration u/s 12AA was rejected. The Appellant requests for setting aside the order of the worthy CIT (E).

4. The Appellant craves the right to add, alter or modify any grounds of appeal before or at the time of hearing of the appeal.”

3. Brief facts emerging from the record are that the assessee is a society registered under the Societies Registration Act 1998 under the hand of the Registrar of Society Jammu and Kashmir government, Jammu. Application for registration u/s 12A(1)(ac)(iii) of the Act, has been filed by the assessee on 27.06.2024 before the Id. CIT(E) Chandigarh. In order to verify the genuineness of the activities and the object of the society, queries has been raised in the e-filing portal and in absence of required documentary evidences the application for registration was held to be

incomplete and deficient without material evidences. It was further observed that the society was registered under the Registration of Societies Act vi of 1998 vide Notification No. 34 of 2019 dated 9th August 2019 it has been directed under the *Jammu and Kashmir Societies Registration Act 1998* that the society has to be re-registered and on perusal of the documents it is found that the said assessee society has not been re-registered under the said Act till date. In absence of proper certificate of registration being granted by the registrar of societies under the J & K Societies Registration Act 1998, the application for registration u/s 12A(1) could not be entertained because the same is not in compliance with Rule 17A (2)(c) of the IT Rules 1962, because the application before the Id. CIT(E) is supposed to be accompanied by a self-certified copy of registration granted by the Registrar of Societies, without which the application for registration u/s 12A under the IT Act 61 could not be proceeded with or cannot be accepted as complete.

4. In course of hearing before the tribunal the Id. AR of the assessee submitted that the assessee has already filed an application for renewal of registration (*Re-registration*) before the appropriate authorities of Jammu and Kashmir, and the said application is under process.

4.1 The Id. AR further submitted that on account of reorganisation of the state of Jammu and Kashmir to Union Territory of the J & K, laws applicable for renewal of registration has also undergone some changes.

4.2 However, he submitted that the assessee is pursuing the matter with the appropriate authorities and the fresh registration certificate shall be submitted before the Id. Commissioner of Income Tax (Exemptions), Chandigarh as soon as the same is obtained. The Id. AR has requested for remanding the matter to the file of the Id. CIT(E), and he has declared in the open court that he will be submitting the necessary registration certificate obtained from the Registrar of Societies J & K within a very short period of time and he prayed that the Id. CIT(E) may please be directed to proceed with the registration process after receipt of the said certificate from the Registrar of the Societies J & K.

5. The Id. DR has no objection if the matter is remanded back to the file of the Id. CIT(E) for fresh adjudication after compliance with necessary deficiency.

6. We have heard the rival submissions and considered the materials on record and we find that proper re registration certificate needs to be granted by the Registrar of Societies under the Societies Registration Act 1998 (in accordance with notification no. 34 of 2019 dated 09.08.2019).

6.1 In the instant case, since the re-registration certificate is pending, the provisions of Rule 17A of the IT Rules 1962 cannot be complied with, without which the application for registration under the IT Act 1961 cannot be proceeded with.

6.2 As such, we remand this matter back to the file of the Id. CIT(E) for consideration of the application for registration afresh after submission of the fresh

registration certificate by the assessee, to be obtained, as per provisions of law. We also direct the assessee to file all other supporting documentary evidences as per queries already raised by the Id. CIT(E) in the notice, to prove the genuineness of the activities and the charitable objects of the society. The Id. CIT(E) shall provide a reasonable opportunity of being heard to the assessee and shall proceed with this application afresh as per provision of law after receipt of the registration certificate issued by the Registrar of Societies, J & K, which is to be submitted by the assessee, as declared by him in the court.

6.3 We have not expressed any opinion on merits and all legal issues are kept open.

6.4 In the result, this appeal of the assessee is allowed for statistical purposes.

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7. This appeal is by the assessee against the rejection of approval.

8. The application for approval u/s 80G of the Act 1961 has been filed by the assessee on 29.06.2024 in Form N0. 10 AB, which has been rejected on the ground that the application of registration u/s 12A (1)(ac)(iii) has been rejected.

9. We have already remanded the matter back to the Id. CIT(E) in *ITA 18/Asr/2025* and we also remand this matter back to the file of the Id. CIT(E) for adjudication afresh. Our observation in the above appeal shall apply *mutatis*

mutandis to this appeal also, and we remand this appeal for fresh consideration in coordination with the application for registration u/s 12A, and shall be disposed of accordingly. This appeal is also allowed for statistical purposes.

10. In the result, both the appeals of the assessee bearing **ITA Nos. 18 & 19/Asr/2025** are allowed for statistical purposes.

Order pronounced on 30.06.2025 at Amritsar, Punjab in accordance with Rule 34(4) of the Income tax (Appellate Tribunal) Rules, 1963.

Sd/-

(BRAJESH KUMAR SINGH)
Accountant Member

Sd/-

(UDAYAN DAS GUPTA)
Judicial Member

Copy of the order forwarded to:

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

True Copy
By Order

