

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

**BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.1676/Del/2025
(ASSESSMENT YEAR: NA)

AAR Gee Educational and Technical Society, 50, Masi Garh, Second Floor, Opp. Sukhdev Vihar, New Delhi-110025 PAN:AABTA9238K	Vs.	Commissioner of Income Tax (Exemptions), Delhi.
(Appellant)		(Respondent)

Assessee by	CA Pradeep Dang
Department by	Shri Narpat Singh, Sr. DR

Date of hearing	25.06.2025
Date of pronouncement	25.06.2025

ORDER

PER MANISH AGARWAL, AM:

This appeal is filed by the assessee against the order of Learned Commissioner of Income Tax (Exemptions), Delhi ('the CIT(E) in short), dated 25.04.2023 rejecting the application for registration u/s 12A of the Act.

2. The appeal filed by the assessee is delayed by 677 days for which an affidavit along with condonation petition was filed by the President of the assessee Society wherein it is stated that the order was not communicated to the assessee in physical form nor it was sent on the registered email address and the same is sent on the e-filing portal. As the officials of the assessee society were not well versed with the e-filing portal of the department therefore, the order passed by CIT(E) did not come to the knowledge of the management. When the management contacted the counsel, it was for the first time, the rejection of application was come to the notice of the management and thereafter the effort was made, and appeal was filed. Under these facts and circumstances, it is requested that the delay in filing the appeal be condoned

and both the appeals be admitted for adjudication and delay is bonafide. In this regard reliance is placed on the judgement of hon'ble Supreme Court in the case of N. Balakrishnan v. M. Krishnamurthy (1998) 7 SCC 123 and in the case of Senior Bhosale Estate (HUF) v. Asstt. CIT [2019] 419 ITR 732 (SC).

3. On the other hand, Ld. CIT-DR objected to the condonation of delay in the filing of the appeal.

4. Heard both the parties. From the perusal of the affidavit filed by the assessee and the reasons stated therein, we find that there is sufficient and reasonable cause with the assessee for filing the appeal within prescribed time limit. It must be remembered that in every case of delay there can be some lapse on the part of the litigant concerned. That alone is not enough to turn down the plea and to shut the doors against it. If the explanation does not smack of mala fide or it is not put-forth as a part of dilatory strategy, the Courts must take utmost consideration to such litigant and right of hearing of the appeal on merit ought not to be shut. Looking to these facts and by respectfully following the judgements of hon'ble Supreme court as relied upon by the assessee, we condoned the delay in filing both the appeals and admit them for adjudication.

5. Before us, the Ld. AR of the assessee submitted assessee had filed application for registration u/s. 12A of the Act before the ld. CIT(E). It was the submission that the notices issued by ld. CIT(E) to produce specific information however, due to the fact that those notices were not sent to registered mail id, the same could not be filed. It was the submission that it was in this backdrop that the ld. CIT(E) rejected the application filed by 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 of the Act.

6. On the other hand, the Ld. CIT-DR objected to the request of the assessee and supported the order of the Ld. CIT(E).

7. We have considered the rival submissions. Ld. CIT(Exemption), Delhi has rejected the application 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 to furnish the detailed reply on the specific information called for. However, the appellant society failed to furnish the same, for which, the registration u/s. 12A was rejected by the ld. CIT(E). Now, ld. AR submits that the appellant society 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), to decide the application of the assessee a fresh after affording reasonable opportunity to the assessee. Assessee is also directed to file all the details and evidences in support of the application filed for registration u/s 12A of the Act. In view of above, appeal filed by the assessee is partly allowed for statistical purposes.

8. In the result, appeal of the assessee is partly allowed.

Order pronounced in the open Court on 25.06.2025.

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER

Dated: 30.06.2025.

PK/Sr. Ps

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi
