

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

**BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER
AND
SHRI SUBHASH MALGURIA, JUDICIAL MEMBER**

I.T.A. No.74 & 75/Alld/2025
Assessment Year:N.A.

Unique Boond Foundation, 291V/1/215D, Jayantipur, Dhoomanganj, Praygraj. PAN:AACAU6435A (Appellant)	Vs.	CIT (Exemptions), Lucknow. (Respondent)
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Appellant by	Shri R. S. Poonia, C.A.
Respondent by	Shri Amalendu Nath Mishra, CIT, D.R.

ORDER

PER ANADEE NATH MISSHRA, A.M.

(A) These two appeals have been filed by the assessee, against the impugned orders each dated 19/12/2024 passed by learned CIT (Exemptions), Lucknow u/s 12AB((1)(b)(ii)(B) and under section 80G(5) of the Income Tax Act, 1961 ("the Act" for short).

(B) These appeals have been filed by the assessee, beyond time limit prescribed under section 253(3) of IT Act. The assessee has submitted application for condonation of delay in filing of the appeals pleading that the delay was unintentional and beyond the control of the assessee and has requested to admit the appeals for hearing. The learned Departmental Representative for Revenue did not express any objection to assessee's

application for condonation of delay in filing of the appeals. In view of the foregoing, and in specific facts and circumstances of the present appeals before us, the delay in filing of these appeals is condoned; and the appeals are admitted for hearing.

(C) The facts of the case, in brief, are that the assessee trust was granted provisional registration under section 12A(1)(ac)(vi) of the Act on 28/06/2023. The assessee trust filed application for registration of the trust u/s 12AB of the Act and also moved an application for registration of the trust u/s 80G(5) of the Act on 28/06/2024. Since the assessee trust was granted provisional registration, Form 10AB was to be filed at least six months prior to expiry of period of the provisional registration or within six months of commencement of its activities, whichever was earlier. The learned CIT (Exemptions) issued letters to the assessee calling for certain clarifications to verify the genuineness of the activities as well as charitable nature and commencement of the activities. In response to the said letters, no response was received by the learned CIT (Exemptions) from the assessee's side. The learned CIT (Exemptions) rejected the application of the assessee for registration u/s 12A of the Act on the ground that the assessee has failed to file documentary evidences to enable him to satisfy himself about the genuineness & commencement of its charitable activities. Since the application for registration under section 12A of the Act was rejected, the CIT (Exemptions) also rejected the application of the assessee moved under section 80G(5)(i) of the Act and also cancelled the provisional registration. Aggrieved, the assessee is in appeal before the Income Tax Appellate Tribunal.

(D) At the time of hearing before us, the learned Authorized Representative of the assessee submitted that the learned CIT (Exemptions)

rejected the assessee's application u/s 12A and u/s 80G without providing reasonable opportunity for providing the details called for by the learned CIT (Exemptions). He further submitted that the matters in dispute in these two appeals in respect of assessee's applications u/s 12A and u/s 80G of the Act should be restored back to the file of the learned CIT (Exemptions) with the direction to pass de novo order in accordance with law after providing reasonable opportunity to the assessee. The learned Departmental Representative for Revenue expressed no objection to this. In view of the foregoing and in the specific facts and circumstances of the present appeals before us; we set aside the impugned orders of learned CIT (Exemptions) and restore the matters regarding the assessee's applications u/s 12A/12AA of the Act and u/s 80G of the Act; back to his file with the direction to consider the applications of the assessee for registration u/s 12A/12AA of the Act and u/s 80G(5) of the Act afresh, and to pass de novo orders after giving reasonable opportunity to the assessee.

(E) In the result, both the appeals of the assessee are partly allowed for statistical purposes.

(Order pronounced in the open court on 17/07/2025)

Sd/.
(SUBHASH MALGURIA)
Judicial Member

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Dated:17/07/2025
*Singh

Copy of the order forwarded to :

1. The Appellant
2. The Respondent.
3. Concerned CIT
4. D.R., I.T.A.T., Allahabad