

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर
IN THE INCOME TAX APPELLATE TRIBUNAL
INDORE BENCH, INDORE
BEFORE B.M. BIYANI, ACCOUNTANT MEMBER
AND
SHRI PARESH M JOSHI, JUDICIAL MEMBER

ITA No.896 & 897/Ind/2024

Kesar Tulsi Social Welfare Society, 45 Anand Colony, Malviya Petrol Pump, Indore (PAN: AAKAK4161E)	<u>बनाम/</u> Vs.	CIT (Exemption), Bhopal
(Appellant)		(Revenue)
Assessee by	Shri Pranay Goyal, AR	
Revenue by	Shri Anoop Singh, CIT-DR	
Date of Hearing	29.07.2025	
Date of Pronouncement	30.07.2025	

आदेश / O R D E R

Per Bench:

This is an appeal filed by the assessee Under Section 253 of the Income Tax Act, 1961 (hereinafter referred to as the “**Act**” for sake of **brevity**) before this Tribunal. The assessee is aggrieved by the order bearing Number ITBA/EXM/F/EXM45/2024-25/1069752711(1) dated **17.10.2024** passed by the Ld. CIT(E) which is hereinafter referred to as the “**Impugned order**”.

2.

FACTUAL MATRIX

Since in the both the appeals common question arises with the consent of the parties they are being heard together and are being disposed off by this common order. We take ITA No.896/Ind/2024 as lead case and the decision shall apply to **both cases mutatis-mutandis.**

2.1 That as and by way of “**impugned order**” the application(s) of the assessee in Form 10AB for registration **u/s 12AB & 80G** of the Act came to be rejected.

2.2 That the assessee had applied in Form 10AB for registration **u/s 12AB & 80G under the new provisions of the Income Tax Act, 1961.**

2.3 That the Ld. CIT(E) issued opportunity letters as detailed under in form of table below and sought various documents/details **in order to process** the said applications and to verify the objects and activities of the assessee.

S.No.	In respect of registration u/s 12AB & 80G		
	Date of opportunity letters issued	Hearing fixed on	Remarks
1	07.08.2024	02.09.2024	No reply received
2	05.09.2024	17.09.2024	Adjournment for 15-30 days sought

			through portal on 17.09.2024
3	19.09.2024	24.09.2024	No reply/documents received. Final opportunity given for submission of reply/ documents.
4	01.10.2024	10.10.204	No reply/documents received

2.4 That despite affording aforesaid opportunities as detailed in the table above of being heard and THE adequate time, the assessee did not submit the required documents. Consequently the application of the assessee could not be processed due to non-compliance(s). Hence the registration **u/s 12AB & 80G was rejected.**

2.5 That the assessee being aggrieved by the aforesaid **"impugned order"** has preferred the instant appeal before this Tribunal and has raised following grounds of appeal against the **"impugned order"** which are as under:-

"1. The Ld. CIT - Exemption has erred in rejecting the application of final registration sought u/s 12A of ("the Act"). Such action of Ld. CIT - Exemption is against the facts and circumstances of the case and in law.

2. The rejection order passed by CIT - Exemption is liable to be set aside as the same has been passed without giving proper opportunity of being heard, such action thus against the principle of natural justice.

3. The Ld. CIT-Exemption grossly erred in rejecting the application for final registration u/s 12A of ("the Act") filed in 3 form 10AB and such order is liable to be set aside as the trust fulfills all the conditions as required by the law so as to get the subject registered.

4. That, the appellant, craves leave to add, amend or modify any of the grounds of the appeal".

3. Record of Hearing

3.1 The hearing in the matter took place before this Tribunal on 29.07.2025 when the Ld. AR for and on behalf of the assessee appeared before us and inter alia contended that the assessee is a society duly registered and is for the charitable purposes. The aims and objects of the assessee society is to help poor and needy and so also to provide them education facilities. That the provisional registration of the assessee society is in **place**. The applications were moved for the final registration. The assessee society for bonafide reason could not file before the Ld. CIT(E) the necessary documents which were sought from. It was also submitted that they relied upon the "**Accountant**" to complete the due compliances and that there was miscommunication between the assessee society and the "**Accountant**". It was submitted that the application for provisional registration was dated 18.10.2022 and for final registration it was 17.04.2024 which is at page 47 of the paper book. Page 56 of the paper book

is for the purpose of 80G. It was pleaded by the Ld. AR that they blame themselves as well as the Accountant for the failure in compliances before the Ld. CIT (E) and finally prayed that the **“impugned order”** should be set aside. That upon remand to Ld. CIT (E) if allowed by this Tribunal they would comply with all the requisitions as soon as possible. Per contra the Ld. DR appearing for and on behalf of the Revenue contended that in all four opportunities were afforded to the assessee society and on one occasion they sought even the adjournment. Hence the action on the part of the assessee society is not bonafide but is willful. In rejoinder the Ld. AR submitted and pleaded that if opportunity is given to them as and by way of final opportunity they would participate in the remand proceedings before the Ld. CIT(E).

4. Observations, findings & conclusions.

4.1 We now have to decide the legality, validity and the propriety of the **“Impugned Order”** basis records of the case and rival contentions canvassed before us.

4.2 We have carefully perused the records of the case.

4.3 We basis records of the case and after hearing and upon examining the rival contentions are of the considered view that **“impugned order”** in order to secure ends of justice should be set aside and accordingly is set aside as and by way of remand back to the file of Ld. CIT(E) with a direction to the assessee society to participate effectively and to produce all papers, documents, information as sought without asking for any adjournment on any flimsy grounds.

5. Order

5.1 In the premises, **“impugned order”** is set aside as and by way of remand.

5.2 In the result, the appeal of the assessee is allowed for statistical purpose.

ITA No.897/Ind/2024

The facts in above appeal are almost similar and finding in Appeal No.896/Ind/2024 shall apply *mutatis mutandis* to this appeal too.

In result both the appeals are allowed for statistical purpose as and by way of remand back to the file of Ld. CIT(E) with directions as aforesaid.

Order pronounced in open court on 30.07.2025.

Sd/-

(B.M. BIYANI)
ACCOUNTANT MEMBER

Sd/-

(PARESH M JOSHI)
JUDICIAL MEMBER

Indore

दिनांक/ Dated : 30/07/2025

Dev/Sr. PS

- Copies to: (1) The appellant
(2) The respondent
(3) CIT
(4) CIT(A)
(5) Departmental Representative
(6) Guard File

By order
Senior Private Secretary
Income Tax Appellate Tribunal
Indore Bench, Indore