

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES 'A', NEW DELHI.**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
and
SHRI S.RIFAUR RAHMAN, ACCOUNTANT MEMBER**

**ITA No.243/DEL/2025
(Assessment Year: 2025-26)**

Arya Adarsh Siksha Prachar Samiti,
Near Bus Stand, VPO Madlauda,
Madlauda,
Panipat – 132 113 (Haryana).

vs.

CIT (Exemption),
Chandigarh.

(PAN : AACAA0619G)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Sushil Kumar Jain, CA
REVENUE BY : Shri Jitender Singh, CIT DR

Date of Hearing : 20.05.2025
Date of Order : 20.05.2025

ORDER

PER S.RIFAUR RAHMAN,AM:

1. The assessee has filed appeal against the order of the Learned Commissioner of Income-Tax (Exemptions), Chandigarh [“Ld. CIT(E)”, for short] dated 25.11.2024 for the Assessment Year 2025-26.
2. At the time of hearing, ld. AR of the assessee submitted that assessee has applied for registration under section 12A of the Income-tax Act, 1961 (for short ‘the Act’) by filing Form 10AB for making registration and he submitted that all informations were already submitted. However, he brought to our notice that the same was rejected by ld. CIT (E) without giving proper

opportunity to the assessee which is against the natural justice and bad in law. He submitted that as the Society eligible for permanent registration, the assessee tried to apply for permanent registration in form 10AB for some times till 31.03.2024, but there were compulsory column in form 10AB to fill provisional registration no. granted by the income tax department, as we have no provisional registration till date He further submitted that the assessee had no other option on last day of F.Y 2023-24, hence the assessee applied for provisional registration in form 10A on 31.03.2024, in view of understanding that after getting provisional registration get it converted into permanent registration. He submitted that the assessee got provisional registration on 06.04.2024, applied for permanent registration in form 10AB on 06.06.2024 and in response to conversion application in form 10AB, the ld. CIT (E) issued 19 points questionnaire and the assessee replied accordingly but there are no point in questionnaire that the society which is carrying its charitable activity in past need to apply for permanent registration which was the basic point for rejection order in form 10AD issued on 25.11.2024 He submitted that as there was technical error in form 10AB need to fill provisional registration number in Compulsory column of form 10AB, so the running society as in our case had to first apply for provisional registration in Form 10A and then apply in form 10AB to convert from provisional registration to permanent registration. He further submitted that the assessee applied for provisional registration in Form 10A with Balance sheet for the last 3 years and income particulars for last 3

financial years and the provisional registration issued by income tax department in Form 10AC, he submitted, even the assessee already declared that it running institution for past several years. He accordingly pleaded that the assessee is eligible for permanent registration u/s 12A(1)(ac)(iii) as it complied with registration formalities in Form 10AB and rejection order issued by CIT(E) whereas there was technical error in system which was not allowed to file directly Form 10AB on 31.03.2024. He further submitted that the form filed by the assessee for permanent registration was rejected without giving proper opportunity, which is against the natural justice and bad in law. He also brought to our notice CBDT Circular No,7/2024 dated 25th April, 2024 which has extended due date of filing Form 10A and 10B and filed the relevant copy.

In this regard, he relied on the following case laws :-

- (i) ITA No.47/Hyd/2024 Mandava Foundation vs. ITO (E), Hyderabad order dated 15.03.2024;
- (ii) ITA Nos.575 & 576/CHNY/2023 LTCL Palaniappa Charities Trust vs. CIT (E), Chennai order dated 26.12.2023;
- (iii) ITA No.731/Ahd/2023 Best Buds Pet Care vs. CIT (E), Ahmedabad order dated 30.11.2023;
- (iv) ITA No.5723/Mum/2024 Salaam Social Medical Services Foundation vs. CIT (E), Mumbai order dated 31.12.2024;
- (v) ITA No.1798 & 1799/Del/2024 Aggarwal Sabha vs. CIT (E), Chandigarh order dated 121.02.2025;
- (vi) ITA No.1553/Del/2024 Raj Krishan Jain Charitable vs. CIT (E), New Delhi order dated 05.06.2024.

3. On the other hand, ld. DR of the Revenue objected to the above submissions and submitted that assessee has not filed relevant information.
4. Considered the rival submissions and material placed on record. We observe that as per the submissions made by the assessee, assessee has filed relevant information as called for and it is brought to our notice that assessee was not granted proper opportunity of being heard and rejected the same without giving proper opportunity. We are inclined to remit this issue back to the file of ld. CIT (E) with the direction to consider the relevant details already submitted, if not, the assessee may be permitted to submit the relevant information and consider the plea of the assessee as per law. Accordingly, the appeal filed by the assessee is allowed for statistical purposes.
5. In the result, the appeal of the assessee is allowed for statistical purposes.

**Order pronounced in the open court on this 20th day of May, 2025
after the conclusion of the hearing.**

**Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER**

**sd/-
(S.RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

**Dated: 14.08.2025
TS**

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals).
5. DR: ITAT

**ASSISTANT REGISTRAR
ITAT, NEW DELHI**