

**IN THE INCOME TAX APPELLATE TRIBUNAL
JABALPUR BENCH, JABALPUR
(By Virtual Mode)
BEFORE SH. KUL BHARAT, VICE PRESIDENT
AND
SH. NIKHIL CHOUDHARY, ACCOUNTANT MEMBER**

ITA No.186/JAB/2025
A.Y. 2025-26

Shri Digambar Jain Panchayat Committee, 1, Jain Dharmshala Near Jain Mandir, Seoni, M.P.	vs.	CIT (Exemption)
PAN:AAABS1225K		
(Appellant)		(Respondent)

Assessee by:	Sh. Manish Kaushal, C.A.
Revenue by:	Sh. Shravan Kumar Meena, CIT DR
Date of hearing:	19.08.2025
Date of pronouncement:	28.08.2025

ORDER

PER NIKHIL CHOUDHARY, A.M.

This is an appeal filed by the assessee against the orders of the Id. CIT(Exemption), Bhopal rejecting the application of the assessee in Form 10AB, for grant of registration under section 12AB of the Income Tax Act, 1961. The grounds of appeal are as under:-

- “1. That there were no intention of non-submission of documents and information before the learned CIT (Exemption).*
- 2. That due some technical glitches in respect of internet/Income Tax portal, the required documents could not be submitted through it; however they were ready with assessee.*
- 3. That since the portal was not responding properly the required documents were electronically mailed on 12.03.2025 to the email ID of CIT(E) Bhopal (MP). (Screenshot of the mail is attached herewith).*
- 4. That the submission through official mail ID is sufficient compliance under IT Act.*
- 5. That it is sufficient evidence that the assessee had every documents with its possession and it has no intention to hide anything.*

6. That in compliance with the doctrine of natural justice the denial of registration is not justifiable.

7. Any other relevant ground/s that may be allowed at the time proceeding.

2. The facts of the case are that the assessee filed an application in Form 10AB for registration under section 12AB, under the new provisions of Income Tax Act, 1961. The Id. CIT(Exemption) records that opportunity letters were issued to the assessee on three occasions and while an adjournment request was received in response to the first letter, the remaining two letters were not complied with and therefore, no documents / information was submitted on the basis of which the genuineness of the activities of the trust could be verified. Therefore, the application of the trust could not be processed. Furthermore, the Id. CIT(A) noted that the registration period mentioned in Form 10AD for the period A.Y. 2021-22 to 2025-26 was wrong and the same should be rectified showing the period as ranging from A.Ys. 2022-23 to 2026-27. However, on perusal of the registration details of the assessee, the Id. CIT(Exemption) observed that the assessee had earlier applied for registration under section 12AA vide its application dated 1.01.2021 and the same had been considered to be an application under the new regime as per the provisions of clause (2) of section 12AB. Therefore, the assessee had been granted provisional registration for the period from A.Ys. 2021-22 to 2025-26 and therefore, the period mentioned in Form 10AD was found to be correct. The Id. CIT(Exemption) also quoted from sub clause (ii) of clause (ac) of sub section (1) of section 12A, which stated that a trust that had been provisionally registered should apply for registration at least six months before the expiry of the period of provisional registration. He, held that the registration of the assessee ended on 31.03.2025 and therefore, the application by the assessee had been filed on time. On the issue of granting of the registration, the Id. CIT(Exemption) pointed out that since the assessee had not made any compliance and the matter was getting barred by limitation on 31.03.2025, he was not in a position to provide further

opportunities and therefore, he proceeded to reject the registration of the assessee trust.

3. The assessee is aggrieved by such rejection of its application. Sh. Manish Kaushal, C.A. (hereinafter referred to as the ld. AR) appearing on behalf of the assessee submitted that there was no intention with regard to non-submission of documents and information before the ld. CIT(Exemption), but due to some technical glitches in respect of the internet and the income tax portal, the required documents could not be submitted even though they were available with the assessee. It was pointed out that since the portal was not responding properly, the required documents had been mailed to the ld. CIT(Exemption) electronically on 12.03.2025, to the email ID of the ld. CIT(Exemption), Bhopal and as proof of the same, a screenshot of the said mail sent to BHOPAL.CIT.EXMP@incometax.gov.in was enclosed along-with the appeal documents. It was submitted that submission through the official email ID was sufficient compliance under the Income Tax Act and therefore, it could not be said that the assessee had not made compliance to the notices. It was, therefore, prayed that since the ld. CIT(Exemption) had not taken cognizance of these replies, the order of the ld. CIT(Exemption) was bad in law. It was, therefore, prayed that the matter may kindly be restored to the file of the ld. CIT(Exemption), so that these evidences that had been filed by the assessee could be taken into account and the matter decided accordingly. The assessee's counsel also agreed to re-file the documents, if required by the ld. CIT(Exemption) in the subsequent proceedings.

4. On the other hand, Sh. Shravan Kumar Meena, CIT DR (hereinafter referred to as the ld. CIT DR) pointed out that the only reason for the rejection was the non-compliance of the assessee and if the assessee was willing to give an undertaking of compliance and the Tribunal would direct such compliance before the ld. CIT(Exemption), then he had no objection to the matter being restored for fresh consideration.

5. We have duly considered the facts and circumstances of the case. It does appear from the fact of the email, that the non-compliance by the assessee on the portal was occasioned by technical issues rather than any desire not to make compliance. Sending the mail to the official email ID of the Id. CIT(Exemption) ought to have been considered as sufficient compliance and the documents so submitted could have been considered by the Id. CIT(Exemption) by making a note to this effect in his order. Be that as it may, since the concerned documents are seen to have been filed and have not been considered by the Id. CIT(Exemption), we restore the matter back to the file of the Id. CIT(Exemption) and we direct the assessee to make the necessary compliances before the Id. CIT(Exemption), so as to satisfy him of the genuineness of the activities of the trust. The Id. CIT(Exemption) may thereafter pass a fresh order in accordance with law.

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

Order pronounced on 28.08.2025 in the open Court.

Sd/-
[KUL BHARAT]
VICE PRESIDENT
DATED: 28/08/2025

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Copy forwarded to:

1. Appellant –
2. Respondent –
3. CITDR , ITAT,
4. CIT,
5. The CIT(A)

Sd/-
[NIKHIL CHOUDHARY]
ACCOUNTANT MEMBER

By order
Sr. P.S.