

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES: A : NEW DELHI
BEFORE SHRI S. RIFAUH RAHMAN, ACCOUNTANT MEMBER
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER

ITA No.2255/Del/2025
Assessment Year: 2025-26

SKC Gyanyog Events
Association,
A-247, FF meera Bagh,
Paschim Vihar,
Near ST Mark School,
Sunder Vihar,
Delhi – 110 087.
PAN: ABLCS0641L

Vs
Income-tax Officer,
Ward-1,
Sonapat.

(Appellant)

(Respondent)

Assessee by	:	Shri N.K. Chand, Advocate & Shri Manish Upneja, CA
Revenue by	:	Shri Jitender Singh, Sr. DR
Date of Hearing	:	02.09.2025
Date of Pronouncement	:	17.09.2025

ORDER

PER ANUBHAV SHARMA, JM:

This appeal is preferred by the assessee against the order dated 21.06.2024 of the Commissioner of Income-tax (Exemption), Delhi (hereinafter referred to as the 'Id. CIT(E)' for short) u/s 12AB(1)(b)(iii)(B) of the Income Tax Act, 1961 (hereinafter referred as 'the Act') by the ITO, rejecting the application filed in Form 10AB for registration u/s 12A(1)(ac)(iii) of the Act.

2. On hearing both the sides, we find that the assessee is a company incorporated u/s 8 of the Companies Act, 2013 and claims to be into charitable

activities in the field of Yoga and spirituality. The assessee had filed an application for registration u/s 12A of the Act and provisional registration was granted while the application for regular registration filed in Form 10AB has been rejected for the reason that the assessee has failed to provide necessary information/documents. The order of the Id.CIT(E) mentions that the applicant has sought time for collating and preparing the required documents upto 20.05.2024, however, the same were not filed. Consequently, the application was dismissed and the provisional registration was cancelled.

3. After taking into consideration the facts and circumstances, we find that the case of the assessee is that there was some miscommunication and functional glitches in assessing the portal. It is for this reason that even the appeal before this Tribunal was filed belatedly and the assessee has sought the condonation of the same. Accordingly, condoning the delay and admitting the appeal we restore the issue on merits to the files of the CIT(E) to give a fresh opportunity to the assessee for filing the relevant information and documents and decide the application afresh as per law.

Order pronounced in the open court on 17.09.2025.

Sd/-

(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER
Dated: 17th September, 2025.

Sd/-

(ANUBHAV SHARMA)
JUDICIAL MEMBER

dk

Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi