

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'DB', AMRITSAR BENCH, AMRITSAR**

**HYBRID HEARING**

**BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**  
**AND**  
**HON'BLE SHRI UDAYAN DAS GUPTA, JM**

1. आयकर अपील सं./ ITA No. 317/ASR/2025  
&  
2. आयकर अपील सं./ ITA No. 318/ASR/2025

<b>Kashmir Animal Welfare Foundation</b> Dard Pora, Kreeri, Baramulla Jammu and Kashmir- 193198	बनाम/ Vs.	ITO Ward-1 Srinagar (J&K)-190001
स्थायीलेखासं./PAN. AAETK-2319-Q		
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/Appellant by	:	Sh. Rohit Kapoor, (Advocate) a/w Shri V.S. Aggarwal (ITP) – Ld. ARs
प्रत्यर्थीकीओरसे/Respondent by	:	Shri Jivandeep Singh Kahlon, (CIT) – Ld. DR

सुनवाईकीतारीख/Date of Hearing	:	13-10-2025
घोषणाकीतारीख /Date of Pronouncement	:	16/10/2025

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aggrieved by rejection of twin applications seeking registration / approval u/s 12A(1)(ac)(iv) & 80G vide impugned orders dated 05-03-2025 of Ld. Commissioner of Income Tax (Exemption), Chandigarh, [CIT(E)], the assessee is in further appeal before us.
2. Upon perusal of order denying registration u/s 12A(1)(ac)(iv), it could be seen that the application has been rejected merely on the ground that the assessee had been filing ITR-7. Apparently, no show-cause notice has been issued to the assessee to ascertain the correct

position. The Ld. AR explained that the assessee filed ITR-5 for AY 2023-24 and it filed ITR-7 for AY 2024-25 since it claimed deduction u/s 10(23B) in AY 2024-25. The Ld. AR further stated that the assessee is entitled for impugned registrations which could be established if another opportunity is granted to the assessee. The Ld. CIT-DR opposed any interference in the rejection order.

3. Accepting the prayer of Ld. AR, we set aside the impugned order and direct Ld. CIT(E) to decide the fate of impugned application afresh after affording opportunity of hearing to the assessee. The assessee is directed to plead and prove its case.

4. The approval u/s 80G has been denied, being consequential in nature. This appeal also stand restored back to Ld. CIT(E) with similar directions.

5. Both the appeals stand allowed for statistical purposes.

*Order pronounced u/r 34(4) of Income Tax (Appellate Tribunal) Rules, 1963.*

Sd/-  
**(UDAYAN DAS GUPTA)**  
**JUDICIAL MEMBER**

Sd/-  
**(MANOJ KUMAR AGGARWAL)**  
**ACCOUNTANT MEMBER**

Dated: 16/10/2025

आदेश की प्रतिलिपि अग्रेषित /Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR  
ITAT AMRITSAR