

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

(PHYSICAL COURT)

**BEFORE SH. MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER
AND SH. UDAYAN DASGUPTA, JUDICIAL MEMBER**

I.T.A. No. 683/Asr/2024

Assessment Year: N. A.

Chintpurni Mandir
(Braham Akhara),
Prabandhak Committee,
Sodal Road, Jalandhar
Punjab-144001

[PAN: AACAC 7779D]

(Appellant)

Vs.

The Commissioner of Income Tax
(Exemptions), Chandigarh

(Respondent)

Appellant by	:	Sh. S. K. Vatta, C. A.
Respondent by	:	Sh. Sunil Gautam, CIT-D. R.
Date of Hearing	:	15.12.2025
Date of Pronouncement	:	17.12.2025

ORDER

Per Udayan Dasgupta, J.M.:

This appeal is filed by the assessee against the order of the Id. CIT (Exemptions) Chandigarh dated 08.10.2024 rejecting the application for registration u/s 12A (1) (ac)(iii) of the Act filed on 27.04.2024.

2. **Condonation of delay:** It is pointed out by the registry that the appeal is filed belatedly by eighteen days. The President of the assessee society, has filed an application requesting for condonation of delay due to the reasons that the regular chartered accountant of the assessee who was entrusted with the responsibility of tax compliance, has expressed his inability to pursue the matter in appeal proceedings, and the assessee had to seek out a new counsel for filing of this appeal, which has resulted in this unintentional delay of eighteen days and he prayed for condonation and requested for admission of the appeal to be heard on merits.

3. The ld. DR has no objection.

3.1 Considering the application of the reasons stated, we find that there is no willful or intentional default on the part of the assessee in filing these appeals belatedly and as such, we condone the delay of 18 days and admit the appeal to be heard on merits.

4. Brief facts of the case are that the assessee is a charitable society registered under the '*Societies Registration Act*', w.e.f. 6th Oct., 2000 and has been carrying on various charitable activities since inception as per objects contained in its memorandum and has been provisionally registered u/s 12A vide order dated 13.11.2023.

4.1 Subsequently, application for permanent registration has been filed in *Form 10AB*, along with the copies of trust deed, society registration certificate, audited financials, bank statement and other necessary particulars on 17.04.2024, complete in

all respects , but the same has been rejected without a hearing, on the ground that the assessee has already commenced its charitable activities when it applied for provisional registration on 13th November, 2023, (*which was not as per procedure of section 12A as laid down post 01st October, 2023*) and as such this application for final registration dated 17/04/2024, has been rejected. In other words, the application has been rejected for an inadvertent error in filing the provisional application under a wrong section code.

5. Now, the assessee is in appeal before the tribunal on the following grounds of appeal and has filed additional grounds as follows:

- “1. *That the Ld. PCIT (Exemptions) has erred both on facts and in law in refusing to grant registration in view of due disclosures of commencement of activities since inception along with income details for past three years vide column 20 thereof and statement of Assets & Liabilities for last assessment year in the prescribed application in Form 10A itself, and as such it was an honest, inadvertent typographical error in selecting section code wherein instead of mentioning 02-item (B), wrongly mentioned 02 Item (A) of sub clause (vi) of clause (ac) of sub-section (1) of section 12A.*
2. *That the Ld. PCIT (Exemptions) was wrong, unjustified in law to refuse to grant the registration without granting/affording an opportunity to be heard, represent and meet with the objections of Ld. PCIT (Exemptions) on the subject issue.*

6. In course of hearing before the Tribunal, the Ld. AR of the assessee submitted that the application for registration should not be refused simply on account of a minor technical error in selecting a wrong section code and in support he relied upon the

coordinate bench judgment in the case of *Sh. Alakh Sahiba Trust v. CIT(E) Chandigarh* in ITA Nos. 24 & 27/Asr/2025 order dated 29.05.2025, prayed for adequate relief.

7. The Id. DR relied on the order of the Id. CIT(E) but has no objection if the matter is remanded back to the files of the Id. CIT(E) for consideration of the application afresh.

8. We have considered the rival submission and materials on record and we find that the assessee has been granted provisional registration on 13.11.2023 and the application for final registration u/s 12A(1)(ac)(iii) has been filed within time and there is no finding that the activity carried out by the society is not genuine or there are any defects regarding utilization of financials.

9. We are of the opinion, that registration cannot be rejected simply on the basis of mentioning of a wrong section code which is a curable defect and the coordinate bench has held that simply on the basis of an inadvertent error in mentioning a wrong section code, cannot be so fatal to reject the registration without considering the fact that there is no violation of provisions of section 12A(4) of the Act, 1961.

10. On this matter we refer to our decision in *ITA No. 182/Asr/2025*, where it has been observed by us as under:

“7. We have heard the rival submissions and considered the materials on record and we find that the assessee society was granted provisional registration on 20th February 2024 for the period assessment year 2024-25 to 2026-27 and the assessee has applied for final registration on 19th August 2024 well within time and the said registration application has been rejected without any opportunity of clarification on the ground that the application has been made under a wrong section code.

7.1 We also find that the genuineness of the charitable activities carried out by the said society has not been disputed and the financial of the said society has also been incurred for the purpose of rendering its objects.

7.2 Further we also refer to the scope and applicability of section 12A(1)(ac)(iv)(A) and section 12A(1)(ac)(vi)(B):

Section	Particulars	Remarks
12A(1)(ac)(vi)(A)	Applicable to newly established institutions that have not yet commenced their activities	That Ld. CIT(E) rejected the application solely on technical grounds—first, holding that since
12A(1)(ac)(vi)(B)	Applicable to institutions that have commenced activities and have not excluded any income under sections 11, 12, or 10(23C) prior to filing the registration application.	the appellant commenced its activities in F.Y. 2021-22, the provisional registration u/s 12A(1)(ac)(vi)(A) granted under Form 10AC on 20.02.2024 was invalid as the option required to be selected was 12A(1)(ac)(vi)(B) instead of 12A(1)(ac)(vi)(A). That the CIT(E) rejected the final registration filed under 10AB dated 19.08.2025 without pointing out any adverse comments on the genuineness or merits of the appellant's activities.

7.3 *We also observe that the assessee was actually supposed to have filed the application u/s 12A(1)(ac)(vi)(B) of the Act instead of he has wrongly filed u/s 12A(1)(ac)(vi)(A) of the Act which has resulted in this rejection even though, the genuineness of the activities has never been disputed by the ld. CIT(E).*

7.4 *We find that the coordinate bench of this tribunal in the case of IIT Ropar Technology Business Incubator Foundation in ITA 612/Asr/2024 dated 20th August 2025 has held that an application filed in time mentioning a wrong section, cannot be a ground for rejecting the application.*

7.5 *We also find that similar views has been taken by various other benches of the tribunal in the case of Society For Technology Business Incubator vs. CIT(E) in ITA 1134/Chd/2024 where it has been held that registration cannot be rejected for any curable defect like making an application under a wrong section or in a wrong Form and in such a situation it is duty of ld. CIT(E) to inform the assessee about the said mistake and ask the assessee to rectify it rather than to reject the application for merely such a technical mistake.*

7.6 *As such, we hold that in the instant case, since there is no adverse finding by the ld. CIT(E) regarding the genuineness of the activities or on merits of the case, or on any violation of section 12A(4) of the Act, the application filed by the assessee may be treated as filed under the correct provision, and to consider the application for registration on merits. As such, we remand the matter back to the file of the ld. CIT(E) for considering the application for registration afresh as per provisions of law.”*

11. As such, relying on the coordinate bench decisions, we are of the opinion that the interest of justice will be served if the matter is remanded back to the files of the ld. CIT(E) for considering the application for registration afresh as correctly filed under the correct provisions or to grant opportunity to the assessee to rectify the defect and to proceed with the registration process as per provisions of law.

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

The order is pronounced in open court on 17.12.2025

Sd/-
(Manoj Kumar Aggarwal)
Accountant Member

Sd/-
(Udayan Dasgupta)
Judicial Member

GP/Sr.PS

Copy of the order forwarded to:

- (1) The Appellant:
- (2) The Respondent:
- (3) The CIT concerned
- (4) The Sr. DR, I.T.A.T.

True Copy
By Order