

**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. 13/Asr/2025

Assessment Year: N. A.

The Aash Foundation
132/4, Trikuta Nagar, Jammu
Jammu & Kashmir 180012

Vs.

CIT (E),
Chandigarh

[PAN: AADTT 2378K]

(Appellant)

(Respondent)

Appellant by	:	Sh. U. K. Handoo, C. A.
Respondent by	:	Sh. Sunil Gautam, CIT-D.R.
Date of Hearing	:	17.12.2025
Date of Pronouncement	:	19.12.2025

ORDER

Per Udayan Dasgupta, J.M.:

This appeal is filed by the assessee against the order of the Id. CIT(E) Chandigarh, dated 10.12.2024 refusing to grant approval to the application filed in Form 10AB on 29.06.2024 u/s 80G(5)(iii) of the Act, 1961.

2. Brief facts emerging from the records are that the society has been granted registration u/s 12A(1)(ac)(iii) of the Act vide certificate dated 23.09.2021 valid for the period Assessment Years 2022-23 to 2026-27.
3. The application for approval u/s 80G(5)(iii) has been denied on the ground that the assessee-society is not re-registered under the '*Societies Registration Act*', 1860, which violates the provisions of Rules 17A of the Income Tax Rules, 1962. It is further stated by the Id. CIT(E) that evidence of carrying out of charitable activities is also not existing and in absence of any such activities, the application for registration cannot be adhered to.
4. Before the Tribunal, in course of hearing, the Id. AR of the assessee submitted a certificate of registration under the '*Societies Registration Act*', 1860, issued by the *Registrar J & K Government* being *Registration No. 161-CSA of 2022 dated 28.02.2022* and submitted that as per provisions, this particular society has been '*re-registered*' under the *Societies Registration Act, 1860* and as such, he has prayed for an opportunity of hearing before the Id. CIT(E) so that this document may be considered for the purpose of granting of approval u/s 80G.
5. The Id. DR has no objection.
6. We have considered the submissions of the assessee's AR and the certificate of re-registration filed before us and we are of the opinion that the matter be considered

afresh by the Id. CIT(E) in the interest of justice, and we remand the same back to Id. CIT(E) for considering this certificate of *re-registration* and thereafter to proceed as per provisions of law.

7. We have not expressed any opinion on merits.
8. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in open court as on 19.12.2025

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