

**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. Nos. 71 & 72/Asr/2025

Assessment Year: N. A.

We Can,
Ward No. 2, Nowshera
S.O. Nowshera, Rajouri,
185151, Jammu & Kashmir
185151

[PAN: AAATW 6244N]

(Appellant)

Vs.

CIT (E),
Chandigarh

(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 29.11.2024, rejecting the application for registration u/s 12A(1)(ac)(iii) of the Act, 1961 filed by the applicant on 27.06.2024.

2. Brief facts of the case are that the assessee is a society engaged in charitable activities and has applied for registration u/s 12A(1)(ac)(iii) on 27.06.2024, in course of which it was found that the assessee has not carried out any charitable activities since inception and it emerged that it has been registered w.e.f. 09.03.2021, and till this date in the month of Nov., 2024, no substantial activities has been carried out or conducted by the society which can be termed as a '*charitable activity*' except a small amount of Rs.5,200/- provided as financial assistance for the marriage of a needy person.

3. The Id. CIT(E) was of the opinion that in absence of any evidence of any charitable activity being carried out by the society, the registration u/s 12AB is not at all required, as such, the application for registration has been disallowed for want of evidence of carrying out of any charitable activities at all.

4. Now, the matter is before the Tribunal on the following grounds:

- “1. The order of worthy CIT (E) is bad in law and on facts of the case.*
- 2. The worthy CIT (E) has rejected the application for grant of registration U/s 12AA on the ground that the photographs have not been provided in support of financial assistance provided to needy/poor.*
- 3. The Appellant has furnished to the worthy CIT (E) receipts/vouchers in support of expenses made on account of financial aid and rejection of application on the ground that photographs have not been filed is not justifiable. Also, it has been mentioned*

that no substantial activity has been conducted by the Society yet. The Appellant requests to set aside the order of worthy CIT (E).

4. *The Appellant craves the right to add, alter or modify any grounds of appeal before or at the time of hearing of the appeal.”*

5. In course of hearing, the Id. AR of the assessee filed the copies of bank statement and receipts and payment accounts along with the auditors report for the year ended 31st March, 2023 and submitted that, the total contribution receipt was only Rs.5000/- through bank out of which funds has been withdrawn and donated for the purpose of wedding of a needy person, as evident from the copies of the bank statement. He further submitted that the photographs evidencing the charitable activities has not been filed and subsequently, further activities has been carried out by the charitable organization and it is expected that in a short time the organization will grow.

6. As such, he prayed for an opportunity to produce further documentary evidences for subsequent periods as evidence of charitable activities carried out which may please be considered for the purpose of granting of registration.

7. He prayed for an opportunity for furnishing such additional documentary evidence of subsequent periods along with all photographs for carrying out of charitable activities which may also be taken into account for determining the registration.

8. The ld. DR relied on the order of the ld. CIT(E).

9. We have heard the rival submission and considered the materials on record and we find that the case is devoid of factual evidences of carrying out of actual charitable activities as rightly pointed out by the ld. CIT(E).

10. However, considering the prayer of the ld. AR of the assessee and also considering the charitable objects for which the society has been formed for “*safeguarding the interest of child labour, for providing of medical assistance to the people suffering from various deceases and to take care of the depressed and helpless peoples and to educate the illiterate*”, which are all very noble causes, we think in the interest of justice, to allow the assessee one further opportunity to produce documentary evidences, to prove the activity indeed carried out for which it has been established with supporting photographs.

11. As such, we remand the matter back to the ld. CIT(E) to allow the assessee a fair opportunity to produce the necessary documents and evidences which the ld. AR has said to have carried out in subsequent years. We further make it clear that the satisfaction required for granting of registration u/s 12AB lies with the ld. CIT(E) and it is up to the ld. Commissioner to be fully satisfied with the objects and the charitable activities carried out by the assessee and if it is found to his satisfaction, he may proceed with the registration process as per provisions of law.

12. We have not expressed any opinion on merits and we leave it entirely to the discretion of the Id. CIT(E).

13. As such, the appeal of the assessee is allowed for statistical purposes.

I.T.A. No. 72/Asr/2025:

14. This appeal is filed by the assessee against the order of the Id. CIT(E) refusing to grant approval u/s 80G of the Act. The application of the assessee was filed in Form 10AB seeking registration u/s 12AB on 28.06.2024 which has been rejected, and consequently, the application for approval u/s 80G has also been declined.

15. Since, we have already remanded the registration matter u/s 12AB to the Id. CIT(E), we also remand this appeal back for considering the application u/s 80G afresh *in tandem* with the application for registration u/s 12AB.

16. In the result, both the appeals of the assessee are 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