

IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH, CHANDIGARH

HYBRID HEARING

BEFORE HON’BLE SHRI RAJPAL YADAV, VICE PRESIDENT
AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM

- 1. आयकर अपील सं. / ITA No.125/CHANDI/2025**
&
2. आयकर अपील सं. / ITA No.126/CHANDI/2025

M/s Vision Humanity C/o Sh. Tejmohan Singh (Advocate) #527, Sector – 10-D Chandigarh – 160009	बनाम/ Vs.	CIT (Exemptions) Sector-17 Chandigarh - 160017
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AADTV-3777-G		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Sh. Tejmohan Singh (Advocate) – Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Sh. Bharat Bhushan Garg (CIT) – Ld. DR (Virtual)

सुनवाईकीतारीख/ Date of Hearing	:	27.01.2026
घोषणाकीतारीख / Date of Pronouncement	:	28.01.2026

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aggrieved by revocation of registration as granted by CPC u/s 12A(1)(ac)(i) and consequential rejection of application seeking registration u/s 80G(5)(iii) vide impugned orders dated 25-11-2024 of Ld. Commissioner of Income Tax (Exemption), Chandigarh, [CIT(E)], the assessee is in further appeal before us. Upon perusal of para 4 of order passed by Ld. CIT(E) revoking registration u/s 12A(1)(ac)(i), it could be seen that the whole basis of revocation is the fact that the

assessee was not having regular registration u/s 12AA prior to 01-04-2021. The assessee applied for registration which was granted by CPC w.e.f. 21-11-2021 for AYs 2022-23 to 2026-27. Thus, the registration as granted by CPC u/s 12A(1)(ac)(i) was held to be irregular and accordingly, *suo-moto* cancelled by Ld. CIT(E). Consequently, the application filed by the assessee seeking registration u/s 80G(5) was also rejected vide separate order. Aggrieved, the assessee is in further appeal before us.

2. The Ld. AR stated that the assessee was incorporated only on 16-11-2020 and this fact was duly mentioned in Form No.10A as filed to CPC. Due to inadvertent error, the application was filed under clause (i) of Sec. 12A(1)(ac) instead of clause (vi). The same was merely an inadvertent error and therefore, the registration ought not to have been revoked. The Ld. AR also stated that no opportunity was granted to the assessee to explain its case properly. The Ld. CIT-DR opposed any interference in the impugned orders.

3. It would, prima-facie, appear that the assessee was incorporated only on 16-11-2020 and this fact was duly mentioned in Form No.10A as filed by the assessee before CPC. However, due to inadvertent error, the assessee picked up wrong clause while seeking registration from CPC. The same was merely a selection error which, in our considered opinion, would not lead to revocation of registration as granted by CPC unless any deviation was noted. Therefore, we set aside the impugned orders and direct Ld. CIT(E) to grant opportunity of hearing to the assessee and also allow the assessee to seek

necessary correction in registration as granted by the CPC. The assessee is directed to plead and prove its case forthwith. The registration application u/s 80G(5) is consequential in nature and the same may be re-considered accordingly.

4. Both the appeals stand allowed for statistical purposes.

Order pronounced on 28th January, 2026.

-Sd-
(RAJPAL YADAV)
VICE PRESIDENT

-Sd-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Dated: 28-01-2026

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 CHANDIGARH