

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "A", NEW DELHI

BEFORE SHRI SUDHIR KUMAR, JUDICIAL MEMBER
AND

SMT. RENU JAUHRI, ACCOUNTANT MEMBER

	ITA NO. 6429/Del/2025 AND ITA NO. 6430/DEL/2025	
	A.YR. : 2025-26	
CHANDER BHAN MEMORIAL CHARITABLE TRUST, VPO CHHUDANI, TEH, BAHADURGARH, JHAJJAR, HARYANA (PAN: AACTC5974D)	VS.	COMMISISONER OF INCOME TAX (EXEMPTION), DELHI CIVIC CENTRE, MINTO ROAD, NEW DELHI – 110 002
(APPELLANT)		(RESPONDENT)

Appellant by : Sh. Abhishek Singla, CA

Respondent by : Sh. Kailash Dan Ratnoo, CIT(DR)

Date of hearing : 29.01.2026

Date of pronouncement : 29.01.2026

ORDER

PER SUDHIR KUMAR, JM :

These appeals by the assessee are directed against the orders both dated 30.7.2025 of the Ld. CIT (Exemption), Chandigarh passed u/s. 12AB(1)(b)(ii)(B) of the Income Tax Act, 1961 and u/s. 80G of the Act respectively.

2. At the time of hearing, it is noted that there is a delay of 10 days in filing both the appeals for which applicant has filed the condonation petitions in the

respective appeals. After hearing, both the sides and perusing the records, we find that reasonable cause has been attributed to the assessee for delay in filing the appeals, hence, the delay in dispute is hereby condoned in both the appeals.

3. Ld. AR has submitted that Ld. CIT(E) has erred in law and facts by passing the order rejecting the application filed in Form 10AB for registration u/s. 12A(1)(ac)(iii) on the ground that the application was filed under an incorrect clause. However, the same has been occurred inadvertently and without any malafide intention. Therefore, it was requested to remit back the issues to the file of the CIT(E) to adjudicate the same afresh, after giving adequate opportunity of being heard and provide one more opportunity to the applicant to rectify the aforesaid mistake, if any. Ld. DR did not controvert the aforesaid proposition.

4. We have heard both the parties and perused the records. We find force in the contention of the Ld. AR that Ld. CIT(E) passed the orders rejecting the application filed in Form 10AB for registration u/s. 12A(1)(ac)(iii) due to the fact that applicant inadvertently mentioned the incorrect clause in the application, which can be rectified by the applicant, upon pointing out from the Ld. CIT(E). However, the same was not done. In view of the aforesaid factual matrix and in the interest of justice, we deem it fit and proper to remit back the issues to the file of the Ld. CIT(E) with the directions to consider the issues afresh in both the appeals, in accordance with law by considering the aforesaid grievance of the applicant and also consider all the relevant evidences / documents to be filed by the applicant. However, Applicant is directed to furnish the complete details/ evidences before the Ld. CIT(E) in accordance with law, by rectifying aforesaid mistake, if any, and fully cooperate with him

during the proceedings, for which Ld. DR fairly agreed. We hold and direct accordingly.

5. In the result, both the appeals filed by the assessee stand allowed for statistical purposes in the aforesaid manner.

Order pronounced on 29.1.2026.

Sd/-

(RENU JAUHRI)
ACCOUNTANT MEMBER

Sd/-

(SUDHIR KUMAR)
JUDICIAL MEMBER

Date: 29-1-2026

SRBHATNAGAR

Copy forwarded to:-

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar