

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL
CHANDIGARH BENCH, 'A', CHANDIGARH

**BEFORE SHRI LALIET KUMAR, JUDICIAL MEMBER &
SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER**

आयकर अपील सं./ ITA No. 460/CHD/2025

निर्धारण वर्ष / Assessment Year : 2022-23

Hare Rama Hare Krishna Fighter Club, Anaj Mandi, Ambala Cantt 134003	बनाम Vs.	The CIT, Exemptions, Chandigarh
स्थायी लेखा सं./ PAN NO: AAAAH3048J		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

(PHYSICAL HEARING)

निर्धारिती की ओर से/Assessee by : Sh. Dhruv Goyal, CA

राजस्व की ओर से/ Revenue by : Sh. Manav Bansal, CIT, DR

सुनवाई की तारीख/Date of Hearing : 21.01.2026

उदघोषणा की तारीख/Date of Pronouncement : 11.02.2026

आदेश/Order

Per Krinwant Sahay, AM :

Appeal in this case has been filed by the appellant -
Assessee against the order dated 8.8.2024 passed by the
Ld. Commissioner of Income Tax, Exemptions [(CIT(E)]

2. Grounds of appeal, as raised by the Assessee are reproduced as under:

1. *That, the learned CIT(E), Chandigarh has erred in law and on facts in rejecting the application for registration u/s 12A(1)(ac) (III) filed by assessee.*
2. *That the learned CIT(E), Chandigarh has erred in law and on facts in rejecting the application for registration u/s 124(1)(ac) (ill) filed by the assessee without providing opportunity of being heard.*
3. *That the appellant craves leave to add, alter, amend or to substitute the above grounds of appeal either before or at the time of hearing of case.*

3. The Registry has pointed out that there is a delay of 147 days in filing of the appeal before the Tribunal. The Counsel of the Assessee has filed an application along with Affidavit on behalf of the Assessee, making prayer for condonation of delay. The affidavit of the Assessee is as under: -



24.03.2025

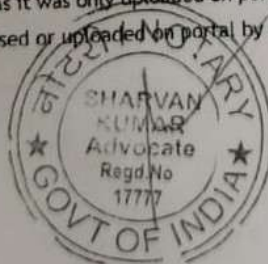
To

The Assistant Registrar
Hon'ble Income Tax Appellate Tribunal
Chandigarh

Sub: Application for Condonation of delay in filing appeal in case of HARE RAMA HARE
KRISHNA FIGHTER CLUB for AY 2022-23 (PAN AAAAH3048J)

Respected officer,

1. As per facts, the assessee society was registered as a charitable organization u/s 12A vide order dated 21.10.2004 by CIT Panchkula.
2. That vide amendments introduced by Finance Act 2020, all existing trusts registered u/s 12A were required to apply for fresh registration u/s 12AB by filing application before 31.03.2022. Further, the said date stood extended upto 30.06.2024 by CBDT Circular no 7 of 2024.
3. Accordingly, assessee had asked its regular counsel to file registration application and same stood submitted on 24.05.2024. As per section 12AB, existing trusts were eligible for automatic registration for further 5 years upon filing application and thus it was presumed that registration certificate would be received in due course.
4. In 2nd week of Feb 2025, however, assessee contacted its regular counsel to provide copy of the fresh registration certificate as it was seeking to collect donations for its charitable activities.
5. At such time, the counsel informed that mistakenly, he had filed registration under sub clause (iii) of section 12A(1)(ac) instead of sub clause (i) and resultantly, the CIT(E) had cancelled the application on 08.08.2024 and not granted registration.
6. That the above cancellation letter dated 8.8.2024 was not within knowledge of assessee society as it was only uploaded on portal as a letter and complete order u/s 12AB was not passed or uploaded on portal by learned CIT(Exemptions)



02 APR 2025



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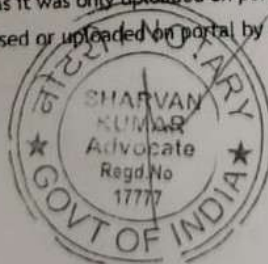
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4. We have considered the reasons given in the Application / Affidavit and keeping in view the facts and circumstances mentioned therein, we are inclined to condone the delay.

5. The ld. DR did not have any objection for condonation of delay. Accordingly, the delay in filing of the appeal is hereby condoned and we proceed to decide the appeal on merit.

6. At the very outset, it has been submitted before the Bench by the ld. Counsel for the Assessee that the Ld. Commissioner of Income Tax Exemptions, Chandigarh has rejected the application for registration u/s 12A(1)(ac)(iii) of the Income Tax Act, 1961 (in short 'the Act') filed by the Assessee electronically on 28.5.2024 in form 10AB finding that the Assessee did not have provisional registration.

7. Per contra, the ld. DR relied on the orders of the authorities below.

8. We have considered the findings given by the Ld. CIT Exemptions and the arguments made by the ld. Counsel for the Assessee as well as the ld. DR.

9. We find that in the present case the Ld. Commissioner of Income Tax Exemptions, Chandigarh has rejected the application of the applicant for registration u/s 12A(1)(ac)(iii) in a very casual manner simply stating that the application does not have provision registration and in the absence of that, he cancelled the applicant's application being non-maintainable without considering the material available on record and deciding the issue on merit.

10. We find that the Ld. CIT Exemptions has not passed the order on merits on the basis of material available on record. Therefore, keeping in view the element of natural justice, we are inclined to remand it back to the file of the CIT(E) to re-adjudicate the case on merit on the basis of material available on record. In view of this, the impugned order of the CIT(E) is set aside and the matter is restored to the file of the CIT(E) for decision afresh. Needless to say, that the ld. CIT(E) will give proper opportunity to the Assessee to present its case and to furnish necessary evidences and details. The applicant is also directed to present its case before the Ld. CIT(E) as and when called for and will not contribute in unnecessary delay in the hearing of the appeal.

11. In the result, the appeal of the Assessee stands allowed for statistical purposes.

Order Pronounced on 11.2.2026.

Sd/-

Sd/-

(LALIET KUMAR)
Judicial Member

(KRINWANT SAHAY)
Accountant Member

“आर.के.”

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
5. गार्ड फाईल/ Guard File

सहायक पंजीकार/ Assistant Registrar