

**IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR**

(PHYSICAL COURT)

**BEFORE SH. UDAYAN DASGUPTA, JUDICIAL MEMBER
AND SH. KRINWANT SAHAY, ACCOUNTANT MEMBER**

I.T.A. No. 955/Asr/2025

Assessment Year: N.A.

Mera Pind 360 Foundation,
Vill. Kotli Arian P.O. Sarobad,
Jalandhar, Punjab 144106

Vs.

The CIT (Exemptions),
Chandigarh

[PAN: AAPCM 5984K]

(Appellant)

(Respondent)

Appellant by : Sh. Sudhir Sehgal, A. R.
Respondent by : Sh. Sunil Kumar Yadav, CIT-D. R.
Date of Hearing : 16.02.2026
Date of Pronouncement : 17.02.2026

ORDER

Per Krinwant Sahay, A.M.:

Appeal in this case has been filed against the order dated 12.06.2025 passed by the ld. CIT (Exemptions), Chandigarh rejecting the application for registration u/s 12A(1)(ac)(vi) of the I.T. Act, 1961.

2. Grounds of appeal taken by the assessee are as under:

- “1. That the Ld. CIT(Ex.) has erred in rejecting the application under section 12A(1)(ac)(vi) of the Income Tax Act, 1961.*
- 2. That the Ld. CIT(Ex.) has failed to appreciate that the complete details have been filed in response to the questionnaire dated 27.02.2025 by way of letter dated 25.03.2025 and all such details have been filed and without any further clarification the Ld. CIT(Ex.) has erred in rejecting the valid application of the assessee.*
- 3. That the Assessee is carrying out genuine charitable activities such as providing medical relief to poor and needy persons, pension to widows and others, financial and other aid to the deserving students, free technology and non-technological training programs such as MS-Office, Accounting, Spoken English, Dress Design and Stitching etc. and thus, the rejection of application by the CIT(Ex.) is not proper.*
- 4. That the appellant craves leave to add or amend the grounds of appeal before the appeal is finally heard or disposed off.”*
- 3. The registry has pointed out the delay in filing of the appeal before the Tribunal by 97 days, the counsel of the assessee has filed an application along with an affidavit which is reproduced as under:*

- “1. That I am a permanent resident and citizen of USA, holding American Passport. I majorly live outside India.*

2. *That I am working as a Director of Mera Pind 360 Foundation, Jalandhar, bearing PAN AAPCM5984K, since its inception and am fully conversant with the facts and circumstances of the present case. I am competent and authorized to swear this affidavit on behalf of the Company.*
3. *That Mera Pind 360 Foundation is a Section 8 Company, duly incorporated under the Companies Act, and has been carrying out bona fide charitable activities for the welfare of the public at large since its inception,*
4. *That the Company had applied for registration under section 124(1)(ac)(vi-B) of the Income Tax Act, 1961, vide application dated 24.01.2025, through its counsel, namely CA Nitish Kataria. However, the said application was rejected by the Ld. Commissioner of Income Tax (Exemptions) vide order dated 12.06.2025.*
5. *That the rejection of the aforesaid application was communicated to me by the said counsel telephonically, who further advised that a fresh application for registration should be filed before the Ld. CIT (Exemptions). Acting upon the said advice, another application was filed on 28.09.2025, copy of the receipt is enclosed herewith.*
6. *That thereafter, upon my return to India on 15.11.2025. I decided to personally seek guidance from the office of the Ld. CIT (Exemptions) regarding the registration of the Company under section 12A. Accordingly, I visited the office of the Ld. CIT (Exemptions) on 28.11.2025, where the Worthy Madam CIT (Ex.) was pleased to guide that an appeal ought to be filed against the rejection order dated 12.06.2025 and no useful purpose would be served by filing fresh application.*

7. *That in compliance with the said guidance, the Company proceeded to file an appeal against the order dated 12.06.2025 on 06.12.2025 by engaging another counsel, which resulted in a delay of 97 days. The delay occurred solely due to the bonafide circumstances as stated hereinabove.*
 8. *That the Directors of the Company do not possess technical expertise or adequate knowledge of legal procedures and statutory compliances, which resulted in the inadvertent delay in filing the appeal.*
 9. *That the delay is neither intentional nor deliberate, but is solely attributable to a bonafide mistake and erroneous legal advice received from the counsel. The Company should not be made to suffer adverse consequences for an unintentional lapse beyond its control*
 10. *That the assessee is seeking condonation of delay in filing the appeal, as the delay occurred due to genuine, reasonable, and sufficient cause, and there was no malafide Intention whatsoever.*
 11. *That it is, therefore, humbly prayed that the delay in filing the appeal may be pleased condoned and admit the same as having been filed within the prescribed period of limitation, in the interest of justice.”*
4. Keeping in view, issues mentioned in the affidavit the delay is hereby condoned.
5. The ld. D.R. did not have any objection in the condonation of delay.

6. At the very outset, the counsel of the assessee has submitted additional evidence which have been accepted by the Bench as per rule 29. During the course of proceedings before us it was argued that the order passed by the ld. CIT(E) is an ex-parte order. The counsel, therefore, argued that the case has not been discussed or assessed on merit before the lower authorities.

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

8. We have considered the submissions of the ld. counsel regarding this order being an ex-parte order before the ld. CIT(E).

9. Thus, we find that the issues in this case have not been discussed on merit after due consideration of assessee's submission. Even additional evidence accepted by the Tribunal also needs to be looked into by the ld. CIT(E).

10. Therefore, keeping in view, the element of natural justice with the assessee, we are inclined to remand this appeal back to the file of the CIT(E) for passing an order *de-novo* after giving adequate opportunities to the assessee of being heard as well as to allow him to file written submissions if any. The assessee will have all the legal issues before

him. The assessee is also directed to co-operate with the department for completion of proceedings before authorities below.

11. In the result, the appeal of the assessee is allowed for statistical purpose.

Order pronounced in open court as on 17.02.2026

Sd/-
(Udayan Dasgupta)
Judicial Member

Sd/-
(Krinwant Sahay)
Accountant 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