

**IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW 'A' BENCH, LUCKNOW
BEFORE SH. SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER
AND
SH. NIKHIL CHOUDHARY, ACCOUNTANT MEMBER**

ITA No.657/LKW/2025
A.Ys. 2021-22 to 2023-24

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|---|-----|-----------------|
| Jeevan Jyoti Vidhya Vikas Samiti, Gandhi Market Orai Jalaun, Orai, U.P. | vs. | CIT (Exemption) |
| PAN: AABAJ2731M | | |
| (Appellant) | | (Respondent) |

| | |
|------------------------|--------------------------|
| Assessee by: | None |
| Revenue by: | Sh. R.K. Agarwal, CIT DR |
| Date of hearing: | 01.12.2025 |
| Date of pronouncement: | 13.02.2026 |

ORDER

PER NIKHIL CHOUDHARY, A.M.:

This is an appeal filed by the assessee against the orders of the ld. CIT(Exemption) under section 12AB(1)(ii)(B) of the Income Tax Act, 1961, wherein the ld. CIT(Exemption) has rejected the application of the assessee for registration under section 12A(1)(ac)(iii). The grounds of appeal are as under:-

- "1- 1. That appellant could not make compliance of the three notices as mentioned in Form-10AD, because the same was not served upon them. Accordingly, rejection of application for registration u/s 12A(1)(ac)(iii) of the Act in Form-10AB vide Form-10AD is illegal, against the law of natural justice and without jurisdiction.*
- 2. That the appellant reserves right to modify and/ OR add any other ground OR grounds of appeal as the circumstances of the case might require OR justify."*

2. The facts of the case are that the assessee society filed an application on 5.04.2022 for registration under section 12A(1)(ac)(iii) of the Income Tax Act in Form No. 10AB. Accordingly, vide letter dated 27.08.2022, certain clarifications were sought from the assessee but no reply was filed. A reminder notice was sent on 3.10.2022 fixing the date of compliance on 10.10.2022 but the ld. CIT(E)

records that no reply has been filed. A final opportunity was provided vide notice dated 11.10.2022 fixing date of compliance on 17.10.2022 but this too was not responded to. The Id. CIT(E) recorded that in the absence of any reply, the charitable nature of the objects and the genuineness of the charitable activities of the assessee trust could not be proved hence she rejected the application for registration as, "non-maintainable". However, she did not cancel the provisional approval earlier granted by the CPC under section 12A / 80G (if any).

3. The assessee is aggrieved at this order of the Id. CIT(E) and has accordingly come in appeal before us. On the appointed date of hearing, nobody was present on behalf of the assessee. Sh. R.K. Agarwal, CIT DR assisted the Bench. He drew our attention to the grounds of appeal filed by the assessee in which the assessee had submitted that it could not make compliances to the notices since it had not been served with the said notices. However, the Id. CIT DR submitted that all notices were issued electronically and therefore, the ground was fit to be dismissed as the notices would have been sent on the Portal and on the email address provided by the assessee at the time of filing of application.

4. We have duly considered the facts and circumstances of the case. The application has only been rejected for want of furnishing of necessary details before the Id. CIT(E). The Id. CIT(E) has not drawn any adverse inference against the assessee. However, she has not extended the benefits for permanent registration in view of the failure of the assessee to comply. Considering that the assessee does not stand to benefit for not making compliance, and noting that the assessee is located in small town i.e. Jalaun and claims that even its appeal was delayed because it had not been served with the order of the Id. CIT(E) before 1.07.2025, in the interest of justice, we deem it fit to condone the delay in the filing of the appeal and restore the matter back to the file of the Id. CIT(E) for a decision on merits after giving the assessee due opportunity of being heard. We also advise the assessee to remain vigilant and make due compliance of notices issued by the

ld. CIT(E), so that its case may be considered on its merit rather than being dismissed for default.

5. In the result, the appeal of the assessee is partly allowed.

Order pronounced on 13.02.2026 in the Open Court.

Sd/-
[SUDHANSHU SRIVASTAVA]
JUDICIAL MEMBER

DATED: 13/02/2026

Sh

Sd/-
[NIKHIL CHOUDHARY]
ACCOUNTANT MEMBER

Copy forwarded to:

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

By order
Sr. P.S.