

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. 1471/CHD/2025**

निर्धारण वर्ष / Assessment Year : 2025-26

(us/ 12AA)

Hari Yamuna Sehyog Samiti, Vikas Walia Building, Ward No. 7, Main market, Paonta Sahib, Solan, HP 173025	बनाम Vs.	The ITO, Nahan
स्थायी लेखा सं./ PAN NO: AACAH3504R		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

आयकर अपील सं./ **ITA No. 1489/CHD/2025**

निर्धारण वर्ष / Assessment Year : 2025-26

(us/ 80G)

Hari Yamuna Sehyog Samiti, Vikas Walia Building, Ward No. 7, Main market, Paonta Sahib, Solan, HP 173025	बनाम Vs.	The ITO, Nahan
स्थायी लेखा सं./ PAN NO: AACAH3504R		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

AND

आयकर अपील सं./ **ITA No. 1670/CHD/2025**

निर्धारण वर्ष / Assessment Year : 2024-25

U/s 80G

Hari Yamuna Sehyog Samiti, Vikas Walia Building, Ward No. 7, Main market, Paonta Sahib, Solan, HP 173025	बनाम Vs.	The ITO, Nahan
स्थायी लेखा सं./ PAN NO: AACAH3504R		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

(PHYSICAL HEARING)

निर्धारिती की ओर से/Assessee by : Sh. Parikshit Aggarwal, CA

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

सुनवाई की तारीख/Date of Hearing : 12.02.2026
उदघोषणा की तारीख/Date of Pronouncement : 26.02.2026

आदेश/Order

Per Bench :

Captioned appeals have been filed by the assessee against the separate orders dated 30.12.2025 (AYs 2025-26) passed by the Ld. CIT Exemptions, Chandigarh and dt. 6.4.2022 (AY 2024-25) by Ld. PCIT.

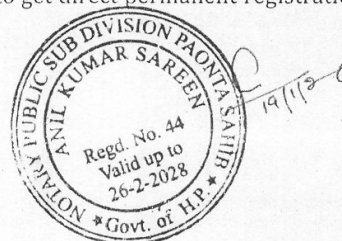
3. The Registry has pointed out that there is a delay of 1255 days in filing of the appeal before the Tribunal in ITA No.1670/Chd/2025 for A.Y. 2024-24 (u/s 80G).. The Counsel of the Assessee has filed an application along with Affidavit on behalf of the Assessee, making prayer for condonation of delay. The affidavit of the Assessee is reproduced as under: -

AFFIDAVIT

I, Vikas Walia, s/o Late Sh. Madan Walia, Treasurer of Hari Yamuna Sehyog Samiti, Walia building, Ward No.7 Main market, Paonta Sahib Distt: Sirmour Himachal Pradesh do hereby solemnly affirm that:

1. That our Samiti's PAN No. is AACAH3504R.
2. That the applicant is registered Samiti at Walia Building, Ward No.7 Main market, Paonta Sahib Sirmour, Himachal Pradesh
3. That the present case relates to order passed by the Worthy CIT(E) dtd. 06.04.2022 wherein the said authority has erroneously granted provisional registration instead of permanent registration u/s 80G of the Act.
4. That it is most respectfully submitted that the appellant had filed an application in Form 10G on 22.02.2020 (*under the pre-amended rules, as applicable prior to 01.04.2021*) in respect of grant of permanent registration u/s 80G. The same was allowed by the Worthy CIT(E) on the satisfaction that the appellant has fulfilled the statutory conditions for approval u/s 80G of the Act, vide Order No. CIT(E) Chandigarh/2019-20/80G/10407 dtd. 29.05.2020. *Copy of said approval order u/s 80G is enclosed herewith.* This grant of approval meant that on the date of introduction of new regime on 01.04.2021, the appellant was an existing approved entity u/s 12AA as well as u/s 80G and under the new regime, it was not required to seek provisional registration and it was entitled to get direct permanent registration and that too for 5 years.

Attested
 Anil Kumar Sareen
 ADVOCATE & NOTARY
 Regn. No. 44/196
 Valid upto 26.02.28
 Paonta Sahib (H.P.) India



5. That in pursuant to the amendments introduced by the Finance Act, 2020, applicable from FY 2021-22, all existing trusts were mandated to re-apply for registration u/s 12A and 80G by filing Form 10A. Accordingly, the appellant filed application in Form 10A for the grant of permanent registrations u/s 12A and 80G, the details whereof are as below:

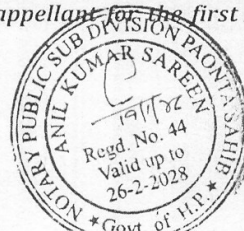
a. **For s. 12A:** Form 10A filed vide Acknowledgement No:398142580310821 dtd. 31.08.2021.

b. **For s. 80G:** Form 10A filed vide Acknowledgement No: 483851400300322 dtd. 31.03.2022.

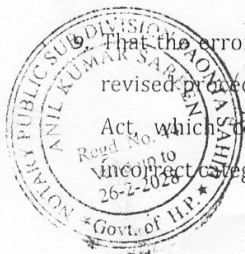
Through this application, the appellant intended to seek renewal of its already existing permanent registration u/s 12A and 80G for 5 Years i.e. from AYs 2022-23 to AY 2026-27.

6. That the appellant was always under the impression that it had applied for above permanent registration under the new regime and it had got so and valid upto 31.03.2026. It believed and understood that since its s. 12A and 80G registration are due to expire on 31.03.2026, it is required to file application in Form 10AB for renewal of said registration on or before 30.09.2025. It was only recently when an adverse order u/s 80G on renewal was passed that the ~~appellant~~ *for the first time became aware of the following facts:*

Attested
 19/11/26
 Anil Kumar Sareen
 ADVOCATE & NOTARY
 Regn. No. 44/96
 Valid upto 26.02.28
 (I.P.) India



- The Trust had been erroneously granted Provisional Registration for a period of 3 years u/s 80G vide order dtd. 06.04.2022, instead of being granted Permanent Registration for 5 years; and
 - The Provisional Registration was required to be converted into Permanent Registration by filing Form 10AB within six months from the commencement of its activities or least six months prior to the expiry of the provisional period, whichever is earlier.
7. That upon discovering above discrepancy, we undertook a detailed review to ascertain the reason for being issued provisional registration wherein it was found that while submitting Form 10A for revalidation of its existing 80G registration, the appellant had inadvertently selected an incorrect section code, namely:
- *Clause (iv) of the first proviso to section 80G(5) – applicable to trusts not having existing 80G registration (Provisional Registration),*
 - Instead of selecting
 - *Clause (i) of the first proviso to section 80G(5) – applicable to trusts already holding valid 80G registration (Permanent Registration).*
8. That it was solely on account of this inadvertent and unintentional error that the appellant was issued Provisional Registration for 3 years, instead of being granted Permanent Registration for 5 years, which it was otherwise lawfully entitled to.

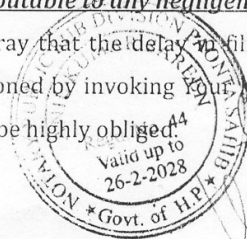


That the error arose solely due to the newly introduced online forms, revised procedures and transitional amendments under the Income Tax Act, which collectively resulted in an inadvertent selection of an incorrect category on the income-tax portal.

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Anil Kumar Sareen
ADVOCATE & NOTARY
Regn. No. 26/96
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10. That it is pertinent to note that at the relevant time, the appellant already possessed registration under the erstwhile s. 12A regime and was also required to file Form 10A for obtaining the 5-year permanent registration u/s 12A. In case of identical form 10A for s. 12A registration, it filed said Form 10A on same date correctly seeking permanent registration for 5 years, under the correct section code, i.e., "Sub-clause (i) of clause (ac) of sub-section (1) of section 12A," pursuant to which it was granted 5-year registration vide Form 10AC.
11. That this clearly demonstrates that the appellant had a bona fide and reasonable belief that it had similarly received 5-year registration for s. 80G as well, on the same lines as the valid 12A registration already granted. Consequently, the Trust genuinely remained under the impression that it held permanent 5-year registration and was unaware that, due to a portal-driven error, it had been incorrectly issued only a provisional approval.
12. That it is due to above wrong belief that the appellant could take action against order dated 06.04.2022 granting only provisional registration u/s 80G. In view of facts and circumstances elaborated in the foregoing paragraphs, it is most humbly prayed that the delay in filing of Form 36 may kindly be condoned by invoking your Honour's powers u/s 253(5) of the Act. The appellant has acted under a bona fide and genuine belief arising from the portal-related error and the inadvertent grant of provisional registration, despite being an existing approved entity entitled to permanent registration. **The delay is neither intentional nor attributable to any negligence on the part of the appellant.** Therefore, we pray that the delay in filing of appeal of 1282 days may please be condoned by invoking your Honour's powers u/s 253(5) of the Act. We shall be highly obliged.



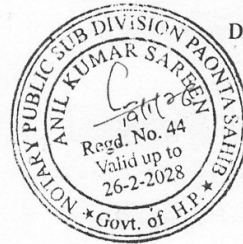
Attested
 Anil Kumar Sareem
 ADVOCATE & NOTARY
 Regn. No. 44/96
 Valid upto 26.02.28
 Paonta Sahib (H.P.) India

[Signature]
DEPONENT

VERIFICATION

I, Vikas Walia, s/o Late Sh. Madan Walia, Treasurer of Hari Yamuna Sehyog Samiti, Walia building, Ward No.7 Main market, Paonta Sahib Distt: Sirmour Himachal Pradesh, do hereby verify that the contents of above affidavit are true and correct to the best of my knowledge and belief and nothing has been concealed therein.

[Signature]
DEPONENT



This affidavit has been presented, be
for me for attestation by the deponent
personally to day on.....*14/11/28*.....The
contents of the same has been read
over and explained which have been
admitted to be correct by him.
The deponent has been identified by
Shri .. *[Signature]* ..
who is personally known to me hence

Attested
[Signature]
Anil Kumar Sareen
ADVOCATE & NOTARY
Regn. No. 44/05
Valid upto 26.02.28
Paonta Sahib (H.P.) India

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

6. The ld. DR did not have any objection for condonation of delay. Accordingly, the delay in filing of the appeal in ITA No.1670/Chd/2025 is hereby condoned and we proceed to decide the appeal on merit.

7. At the outset, ld. Counsel for the Assessee submitted that though the identical grounds raised in the captioned appeals, the foremost grievance of the Assessee is that the Ld. CIT(E), Chandigarh erred in violating the principal of natural justice by not providing reasonable opportunity of being heard to the applicant and passed the orders by rejecting the applications of the Assessee for Registration u/s 12AA / 80 G of the Act and as such the orders passed by the Ld. CIT(E) / PCIT in all the appeals deserve to be quashed.

8. Per contra, Ld. DR relied on the orders of the Ld. CIT(E) and pointed out that the Ld. CIT(E) / PCIT has although passed ex-parte orders but at the same time from the order of the Ld. CIT(E) in ITA No. 1471/Chd/2025), it is clear that six opportunities were given to the Assessee but the Assessee did not comply with. It neither filed any details nor documents or sought any adjournment.

9. We have considered the findings given by the Ld. CIT(E) in the orders wherein, the Ld. CIT(E) / PCIT had directed the Assessee to furnish the necessary details but no details or other verifiable records were furnished by the Assessee and in the absence of any documentary evidences / details, the Ld. CIT(E) / PCIT rejected the applications of the Assessee for grant of registration in these cases. From the orders of the Ld. CIT(E) / PCIT, it is evident that opportunities were given to be Assessee but the Assessee did not comply with. It neither filed the required details nor documents as sought by the Department. It is very serious thing where Assessee's /

applicants are not appearing or not filing the requisite information before the lower authorities and directly coming to the Tribunal. Therefore, as discussed with Id. AR during the proceedings, a cost of Rs. 5,000/- (Rs. Five thousand only), in each case, is imposed upon the Assessee which is required to be deposited by the Assessee in the '*Poor Patient Welfare Fund*' maintained by PGIMER, Chandigarh within 15 days of receipt of this order.

10. However, ongoing through the material available on record and keeping in view the element of natural justice, we feel one more opportunity needs to be provided to the Assessee to produce and furnish necessary documents / information before the Ld. CIT(E).

11. Further, as we have heard the rival submissions and perused the material available on record and gone through the orders of the authorities, we find firstly, it is an undisputed fact that the assessee possessed registration u/s.80G in the old regime vide orders dated 29.5.2020 (ITA No. 1489/Chd/2025 and order dt. 6.4.2022 (ITA No. 1670/Chd/2025). As per the new procedure for

registration under the 1st proviso to section 80G(5), it should have filed an application under clause (i), which would have provided it registration for 5 years. However, as submitted by the Ld.AR, the application was by inadvertence filed under clause (iv), accordingly the registration was given only from 29.5.2020 for AY 2025-25 and from 06.04.2022 to A.Y.2024-25. The appellant trust had time until 30.06.2024 to file an application under clause (i) and it would have obtained registration for 5 years. We agree with the arguments of the Ld. AR that the appellant was entitled to be registered for 5 years and merely for the reason that it had filed the application under incorrect clause by selecting the wrong drop-down, the same cannot be taken away. The same ratio has been held by the co-ordinate bench of the Tribunal

bunal in Kaakkum Karangal vs. The ITO in ITA No. 1561/Chny/2023.

12. Also, as per the provisions of section 80G, the assessee being an old trust, it should have filed an application under clause (i) only. Since clause (i) applies

to the assessee, it could not have filed an application under clause (iv). Hence, we direct the CIT(E)/CPC to grant recognition u/s.80G of the Act for 5 years by treating the application as an application filed under clause (i) of the 1st proviso for which the assessee is otherwise entitled to. Hence, the appeals in ITAs Nos. 1489/Chd/2025 and 1670/Chd/2025 are allowed for Statistical purposes. In view of this, the matter in the captioned appeals 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 Assessee 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 appeals.

13. In the result, all the appeals of the Assessee stand allowed for statistical purposes.

Order Pronounced on 26.2.2026.

SD/-

(LALIET KUMAR)
Judicial Member

SD/-

(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