

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

**(PHYSICAL COURT)**

**BEFORE SH. MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER  
AND SH. UDAYAN DASGUPTA, JUDICIAL MEMBER**

**I.T.A. No. 231/Asr/2023**

Assessment Year: 2023-24

Aamina Charitable Trust,  
Main Market, Awantipora  
Pulwama, Jammu & Kashmir  
192123

Vs.

CIT (Exemptions),  
Chandigarh

[PAN: AACTA 7236J]

**(Appellant)**

**(Respondent)**

Appellant by : Sh. Farhan Showkat Peer, C. A.

Respondent by : Sh. Farhat Khan, CIT- D. R.

Date of Hearing : 02.02.2026

Date of Pronouncement : 26.02.2026

**ORDER**

**Per Udayan Dasgupta, J.M.:**

This appeal is filed by the assessee against the order of the ld. CIT (Exemptions) Chandigarh dated 30.05.2023 rejecting the application for registration u/s 12A(1)(ac)(iii) of the Income Tax Act, 1961.

2. **Condonation of delay:** It is pointed out by the registry that the appeal is filed belatedly by 16 (sixteen) days and the assessee has filed an application for condonation of delay through the Chairman of the Trust *Mr. Imtiyaz Ahmad Bhat* stating that his brother *Mr. Shabir Ahmad Bhat* was suffering from stomach cancer who has subsequently expired and due to his brother's death his parents were also affected and were under treatment and Mr. Imtiyaz Ahmad Bhat was busy looking after his old parents which is resulted in delay of filing of this appeal before the Tribunal by 16 days. He prayed for condonation of the delay for admission of the appeal to be heard on merits.

3. The Id. D.R. has no objection.

4. Considering the reasons stated and the minor delay involved, we are of the opinion that there was no intentional neglect on the part of the assessee and as such, we condone the delay and admit the appeal to be heard on merits.

5. Brief facts emerging from the records are that the assessee is a charitable trust and has applied for registration u/s 12A(1)(ac)(iii) of the Act on 30.11.2022 along with necessary documents in Form No. 10AB. In order to verify the genuineness of the activities of the trust and compliance with such other requirements of any other law, various queries were raised by the Id. CIT(E) against which part compliance has been

made by the assessee by furnishing of bank statement, bills and vouchers, subsequent to which further queries were raised by the Id. CIT(E) calling for various particulars against which the assessee has submitted documentary evidences on 25.04.2023 (online portal). However, the Id. CIT(E) has rejected the application for registration on the grounds that all documentary evidences as requested has not been submitted and the application is deficient in factual evidences. It was further alleged that the applicant trust has not been able to prove with documentary evidences, the objects and the activities that are carried out for charitable purposes.

6. Now, the assessee is before the Tribunal on various grounds contained in Form No. 36 and the Id. AR in course of hearing has drawn our attention to *page 30 of the paper book* where the assessee has submitted various documentary evidence *in online portal* which includes copies of trust deeds, supplementary trust deeds, notes on charitable activities, copies of bank statement and reply to notice issued by the Id. CIT(E) along with the financial statements and copies of audited accounts. The Id. AR submitted that the assessee is carrying out various charitable activities for relief of the poor like providing of relief to widows who has lost her wage earner, relief to orphan child, sick and ailing person, undertakes treatment of poor patients' financial help for marriage of the daughters and various other charitable activities as stated in the objects. He further submitted that all these documentary evidences has been filed in the online

portal but the same has not been considered by the Id. CIT(E) while disposing of the application and he has also furnished a voluminous paper book before us which contains documentary evidences of various activities, including financials and has prayed for an opportunity of producing of the said documents before Id. CIT(E) to be considered for the purpose of registration.

7. The Id. DR relied on the order of the Id. CIT(E) but has no objection if the documentary evidences contained in this paper book are placed before the Id. CIT(E) for further perusal and verification.

8. We have heard the rival submissions and considered the materials on record and have looked into *voluminous paper book* that has been filed before us and we are of the opinion that probably all documentary evidences filed in the portal online might not have been placed before Id. CIT(E) and as such in the interest of justice, we remand the matter back to the files of the Id. CIT(E) to consider the documentary evidences available in the portal and we also direct the assessee to furnish all documentary evidences along with the copies of trust deed, bank statement and the evidence of charitable activities carried out along with the copies of audited report before the Id. CIT(E) and to fully co-operate in the registration process and the assessee may be allowed a proper and reasonable opportunity of being heard.

8.1 We have not expressed any opinion on merits of the case.

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

*Order pronounced in accordance with Rule 34(4) of the Income Tax (Appellate Tribunal) Rules, 1963 as on 26.02.2026*

**Sd/-**  
**(Manoj Kumar Aggarwal)**  
**Accountant Member**

**Sd/-**  
**(Udayan Dasgupta)**  
**Judicial 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