

IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH, CHANDIGARH

HYBRID HEARING

**BEFORE HON’BLE SHRI LALIET KUMAR, JM
AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

आयकर अपील सं. / ITA No.958/CHANDI/2025

Sarvhitkari Adhyatmik Kendra VPO Dharamgarh, Kharar SAS Nagar (Punjab) – 140306	बनाम/ Vs.	CIT (Exemptions) Chandigarh - 160017
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAYTS-2853-F		
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Shri Ajay Jain (CA) – Ld. AR
प्रत्यर्थीकीओरसे/Respondent by	:	Smt. Tarundeept Kaur (CIT) – Ld. DR (Virtual Mode)

सुनवाईकीतारीख/Date of Hearing	:	22.12.2025
घोषणाकीतारीख /Date of Pronouncement	:	22.12.2025

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee arises out of an order of Ld. Commissioner of Income Tax (Exemptions), Chandigarh [CIT(E)] dated 26-03-2024 rejecting registration application as filed by the assessee seeking registration u/s 12A(1)(ac)(iii). Upon perusal of para-3 of the impugned order, it could be seen that the application has been rejected since the assessee filed only partial details as required which led Ld. CIT(E) to deny the registration. Aggrieved the assessee is in further appeal before us.

2. The registry has noted delay of 424 days in the appeal, the condonation of which has been sought by Ld. AR on the strength of condonation petition which is accompanied by an affidavit of secretary of assessee-trust. Apparently, the delay has occurred due to lapse on the part of assessee's counsel. The Ld. AR prayed for condonation of delay and also stated that the assessee is in a position to substantiate its application, in case another opportunity of hearing is granted to the assessee. The Ld. CIT-DR opposed any interference in the impugned order.

3. Keeping in mind the principles of natural justice as well as the background of the assessee, we admit the appeal and restore the issue of registration back to the file of Ld. CIT(E) for fresh consideration with a direction to the assessee to plead and prove its case forthwith.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 22nd December, 2025.

-Sd-

(LALIET KUMAR)
JUDICIAL MEMBER

-Sd-

(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Dated: 22-12-2025

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

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT CHANDIGARH