

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'G' NEW DELHI**

**BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.5831/Del/2024
(ASSESSMENT YEAR: NA)

Sankatmochan Jan Kalyan Seva Samiti, Bhopgad Hodal, Haryana-121102 PAN: ABAAS3971L	Vs.	Income Tax Officer, Faridabad.
(Appellant)		(Respondent)

Assessee by	CA Raaj Kumari Sohanpal Rawat
Department by	Shri N.K. Bansal, CIT- DR

Date of hearing	25.06.2025
Date of pronouncement	25.06.2025

ORDER

PER MANISH AGARWAL, AM:

This appeal is filed by the assessee against the order of Learned Commissioner of Income Tax (Exemptions), Delhi ('the CIT(E) in short), dated 02.08.2024 rejecting the application for registration u/s 12A of the Act.

2. The appeal filed by the assessee is delayed by 719 days for which a delay condonation petition was filed stating that due to ill health of the managing person, the appeal could not be filed in time. Under these facts and circumstances, it is requested that the delay in filing the appeal be condoned and the appeal be admitted for adjudication.

3. On the other hand, Ld. CIT-DR objected to the condonation of delay in the filing of the appeal.

4. Heard both the parties. From the perusal of the application filed by the assessee and the reasons stated therein, we find that there is sufficient and reasonable cause with the assessee for not filing the appeal within the prescribed time limit. It must be remembered that in every case of delay there

can be some lapse on the part of the litigant concerned. That alone is not enough to turn down the plea and to shut the doors against it. If the explanation does not smack of mala fide or it is not put-forth as a part of dilatory strategy, the Courts must take utmost consideration to such litigant and right of hearing of the appeal on merit ought not to be shut. Looking to these facts, we condoned the delay in filing the appeal and admit the same for adjudication. Reliance is placed on the judgement of hon'ble Supreme Court in the case of Collector, Land Acquisition Vs. Mst. Katiji 167 ITR 471(SC).

5. Before us, the Ld. AR of the assessee submitted assessee had filed application for registration u/s. 12A of the Act before the ld. CIT(E). It was the submission that the notices issued by ld. CIT(E) to produce specific information however, due to the ill health of the managing person, the same could not be filed. It was the submission that it was in this backdrop that the ld. CIT(E) rejected the application filed by the assessee. Ld. AR prayed that the appellant may be granted one more opportunity to produce the required details as called for by the ld. CIT(E) for granting registration u/s.12A of the Act.

6. On the other hand, the Ld. CIT-DR objected to the request of the assessee and supported the order of the Ld. CIT(E).

7. We have considered the rival submissions. Ld. CIT(Exemption), Chandigarh has rejected the application filed by assessee for non-compliance. A perusal of the impugned order of ld. CIT(E), Delhi clearly shows that notices were issued to the assessee to furnish the detailed reply on the specific information called for. However, the appellant failed to furnish the same, for which, the registration u/s. 12A was rejected by the ld. CIT(E). Now, ld. AR submits that the appellant has all the evidences as sought by ld. CIT(E) and will be produced if the matter is remanded back to the file of ld. CIT(E). Under these circumstances and facts of the case and in the interest of justice, we set aside the order of CIT(E) and remit the issue back to the file of the CIT(E), to decide the application of the assessee a fresh after affording reasonable opportunity to the assessee. Assessee is also directed to file all the details and evidences in support of the application filed for registration u/s 12A of the

Act. In view of above, all the grounds of appeal taken by the assessee are partly allowed for statistical purposes.

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

Order pronounced in the open Court on 25.06.2025.

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER

Dated: 30.06.2025.

PK/Sr. Ps

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi
