

INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "C": NEW DELHI
BEFORE SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER
AND
SHRI K.N.CHARY, JUDICIAL MEMBER

ITA No. 7607 & 7608/Del/2018

Jat Sewa Singh, B-21A, 2 nd Floor, Khasra No. 572, Rajdhani Park, 40FT, Road Mundka Nanglio, New Delhi PAN: AACTJ6647E	Vs.	CIT(Exemption), New Delhi
(Appellant)		(Respondent)

Assessee by :	Shri Ved Jain, Adv
Revenue by:	Ms. Sushma Singh, CIT DR
Date of Hearing	13/08/2019
Date of pronouncement	04/10/2019

O R D E R

PER PRASHANT MAHARISHI, A. M.

ITA No. 7607/Del/2018

1. This appeal is filed by the assessee against the order passed by the ld CIT(Exemption), New Delhi dated 27.08.2018, wherein, the application filed by the assessee on 20.02.2018 in the form 10AA for registration u/s 12AA of the Act is rejected for the reason that such form w.e.f. 19.02.2018 should have been furnished electronically under digital signature. Against this the assessee filed the above form manually. Thus, application u/s 12AA was not considered by the ld CIT(E) as it was not as per due procedure of law. In para No. 4 the ld CIT(E) also granted liberty to the assessee to reapply registration u/s 12AA electronically in the manner prescribed in applicable Form 10A. The assessee aggrieved with the order of the ld CIT(E) has preferred this appeal before us. The grounds taken are against rejection of the above application.
2. The ld AR vehemently submitted that the rejection of the application by the ld CIT(E) is incorrect. However, he submitted that the assessee has already filed the application in electronic form. He further referred to the fact that facilities for e-filing of form No. 10A was only available on 28.06.2018,

whereas the assessee filed it manually on 20.02.2018. He further stated that as per notification dated 19.02.2018 on CIT's were requested to accept form No. 10AA filed manually prior to 01.04.2018. He therefore, submitted that such application should have been considered by the ld CIT.

3. The ld DR submitted that when the form are required to be filed online, the same should have been filed by the assessee.
4. We have carefully considered the rival contentions. The assessee is a charitable trust. It filed its application for registration u/s 12AA on 20.02.2018. However, w.e.f 19/02/2018 Rules 17A of the Income Tax Rules was amended and form No. 10AA in registration 12AA was to be furnished electronically under digital signature. The letter dated 02.07.2016 by the Director of Income Tax to the Chief Commissioner of Income Tax (Exemption) in para No. 1 states that facilities provided for transmission of Form No. 10A w.e.f 28.06.2016. In para No. No. 5 of the form filed prior to 01.04.2018 were required to be entered in electronically format by the Office of CIT(E), they were required to be issued necessary registration accordingly. However, in the present case the application of the assessee was rejected. However, the ld CIT gave opportunity to file the same electronically. The assessee has also stated that it has filed the application now electronically hence, now we direct the ld CIT(E) to accept the application by the assessee w.e.f 20.02.2018 and grant registration to the trust, if found in accordance with law, w.e.f from that date. Accordingly, the ground of appeal raised by the assessee are allowed.
5. In the result ITA No. 7607/Del/2018 is also set aside to the file of the ld CIT(E). Accordingly, same is allowed for statistical purposes.

ITA No. 7608/Del/2018

6. ITA No. 7608/Del/2018 is filed by the assessee wherein, the ld CIT(E) in para No. 5 held that the application in Form NO. 10G for grant of approval u/s 80G has also become infructuous in absence of registration u/s 12AA of the Act. By the above appeal we have already set aside the order of the ld CIT(E) back to his file for deciding the application u/s 12AA of the Act for the registration of the trust, as recognition u/s 80G(5) of the Act can only be considered in case of trust registered u/s 12AA of the Act, we also set aside

the appeal of the assessee back to the file of Id CIT(E) to consider the application u/s 80G(5) of the assessee after disposing of application u/s 12AA of the Act in case of the appellant.

7. In the result ITA No. 7608/Del/2018 is also set aside to the file of the Id CIT(E). Accordingly, same is allowed for statistical purposes.
8. In the result both the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open court on 04/10/2019.

-Sd/-
(K.N.CHARY)
JUDICIAL MEMBER

-Sd/-
(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER

Dated:04/10/2019
A K Keot

Copy forwarded to

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating member	
Date on which the typed draft is placed before the other member	
Date on which the approved draft comes to the Sr. PS/ PS	
Date on which the fair order is placed before the dictating member for pronouncement	
Date on which the fair order comes back to the Sr. PS/ PS	
Date on which the final order is uploaded on the website of ITAT	
date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the order	