

**IN THE INCOME TAX APPELLATE TRIBUNAL  
(DELHI BENCH: 'E': NEW DELHI)**

**BEFORE SHRI N.K SAINI, ACCOUNTANT MEMBER  
&  
SHRI KULDIP SINGH, JUDICIAL MEMBER**

**ITA No:- 4787 /Del/2015,  
&  
ITA No:- 4788/Del/2015**

The Managing Committee Aminia Muslim Girls School, 2063, Ahata Kale Sahib, Qasimjan Street, Delhi-110006.	Vs.	The Principal Commissioner of Income Tax (Exemption) E-2,26 <sup>th</sup> Floor, Dr. SPM Civic Centre, JLN Marg, New Delhi-110002.
<b>PAN No:</b> AAATT5692D		
<b>APPELLANT</b>		<b>RESPONDENT</b>

**Assessee by** : Sh. Sachin Garg (CA)  
**Revenue by** : Smt. Shifali Swaroop, CIT (DR)

**Date of Hearing** : 13.06.2018.  
**Date of Pronouncement** : 10/07/2018.

**ORDER**

**PER: KULDIP SINGH, JM**

Since common questions of facts and law have been raised in both the aforesaid inter connected appeal, the same are being disposed of by way of consolidated order to avoid repetition of discussion.

2. The Appellant, the Managing Committee, Delhi-110006 (hereinafter referred to as 'the Assessee') by filing the present appeal, sought to set aside the impugned orders both dated 28.05.2015 passed by Ld. CIT(E), E-2, 26<sup>th</sup> Floor, Pratyaksh Kar Bhawan, New Delhi-110002, on the grounds that:-

**Grounds of ITA No. 4787/Del/2015**

- " 1. *The Ld. Principal Commissioner of Income Tax (Exemptions), New Delhi (hereafter the PCIT) erred in rejecting the application for registration under section 12A r.w.s. 12AA of the Income Tax Act, 1961.*
2. *The impugned order passed by the Ld. PCIT is against the facts of the case as well as law.*
3. *The observations made in the impugned order by the Ld. PCIT are against the facts of the case as well as law."*

**Grounds of ITA No. 4788/Del/2015**

- " 1. *The Ld. Principal Commissioner of Income Tax (Exemptions), New Delhi (hereafter the PCIT) erred in rejecting the application for grant of approval under section 80G of the Income Tax Act, 1961.*
2. *The impugned order passed by the Ld. PCIT is against the facts of the case as well as law.*
3. *The observations made in the impugned order by the Ld. PCIT are against the facts of the case as well as law."*

3. Briefly stated the facts necessary for adjudication of the controversy at hand are: the applications moved by the applicant, dated 26.11.2014 in Form No. 10A & 10G for seeking registration u/s 12AA and approval u/s 80G respectively of the Income Tax Act, 1961 (for short the 'Act') have been rejected by Ld. PCIT(E), on the ground that the applicant

has failed to file requisite details with the original copy of MoA for verification to prove the charitable nature and the genuineness of the activities of the society.

4. Feeling aggrieved, the assessee has come up before the Tribunal by challenging the impugned orders passed by Ld. CIT by way of filing the present appeals.

5. We have heard the Ld. Authorized Representatives of the parties to the appeal, gone through the documents relied upon and orders passed by the revenue authority below in the light of the facts and circumstances of the case.

6. Undisputedly, the applicant Managing Committee is registered under the Societies of Registration Act XXI of 1860, as per Memorandum of Association of applicant Managing Committee available at Page 9 to 20 of the Paper Book. The society has been established to impart religious, moral, secular education and training as well as give instructions in industries and handicrafts to the girls of Muslim Punjabi Community. The operative part of the Memorandum of Association enshrining its aims and objects are extracted for ready perusal as under:-

2. **Aim and objects.**

1. *To run in the best possible way and to improve and promote the Aminia Muslim Girls' School, Delhi which has been started in the Waqf Building of the School, bearing Municipal*

*House-tax No. 1003/A, in Ahara Kale Sahib Ward No. 6, Delhi, to impart religious, moral and secular education and training as well as to give instruction in industries and handicrafts to the girls of the Muslim Punjabi Community know as Quam Punjaban.*

3. *To acquire other Waqf properties for the benefit of the above school, to receive subscriptions and donations for the maintenance and up-keep of the school.*
4. *To spend the income of the Waqf properties of the The Aminia Muslim Girls' School, to meet the expenses and requirements of the school, and to start other schools for girls as branches of this school in other Muhallas of the Punjabi Community, provided it be found necessary and Funds are available.*
15. *The Aminia Muslims Girls' School is established for the girls of the Punjabi Community but other Muslim girls may be admitted to the School with the permission of the Managing Committee.*
17. *No fees for education shall be charged in the school, but reasonable conveyance charges shall be realized monthly from the guardians of the girl students.*
18. *All income of the Waqf Property to the school shall be deposited in the accounts of the Managing Committee Aminia Muslim Girls' School in one or two reliable Banks as approved by the Managing Committee."*

**7.** The Ld. CIT(E) declined the registration and approval u/s 12AA and Section 80G respectively, on the sole ground that, the applicant has not filed requisite details as well as MoA for verification, so as to establish the nature and genuineness of the activities of the society.

**8.** When the applicant is running the school for girls and imparting training to the girls in handicrafts without charging any fee, activities of the societies appear to be are charitable and genuine in nature.

**9.** Not only this, the Ld. CIT(E) has granted registration as well as approval to the assessee u/s 12AA and Section 80G respectively for AY 2016-17 as per order available at page 54-55 of the Paper Book. Furthermore, the Co-ordinate Bench of Tribunal in assessee's own case bearing ITA No 6817 & 6818/Del/2015 in the case of The Managing Committee vs. CIT(E) order dated 25.09.2017, directed the Ld.CIT(E) to grant registration u/s 12AA and to accord approval u/s 80G of the Act.

**10.** In view of what has been discussed above, we hereby direct the Ld. CIT(E) to grant registration and to accord approval to the applicant u/s 12AA and Section 80G of the Act respectively, on furnishing the requisite details required u/s 12AA of the Act, after providing an opportunity of being heard to the assessee. Consequently, both appeals filed by the Assesseees are allowed.

**11.** In the result, appeal of the assessee is allowed.

Order pronounced in the open court on 10/7/2018

Sd/-

**(N.K SAINI)**  
**ACCOUNTANT MEMBER**

Sd/-

**(KULDIP SINGH)**  
**JUDICIAL MEMBER**

Dated: 10.07.2018  
Pooja/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR

ITAT NEW DELHI

Date of dictation	2/7/2018
Date on which the typed draft is placed before the dictating Member	9/7/2018
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	10/7/2018
Date on which the fair order is placed before the Dictating Member for pronouncement	10/7/2018
Date on which the fair order comes back to the Sr. PS/PS	10/7/2018
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	

