

**In the Income-Tax Appellate Tribunal,  
Delhi Bench 'A', New Delhi**

**Before : Shri H.S. Sidhu, Judicial Member And  
Shri L.P. Sahu, Accountant Member**

**ITA No. 929/Del/2016**

The Jeevan Sandhya Foundation, C/o N. Bhushan & Co., CAs, C-12/114, First Floor, DB. Plaza, RDC, Raj Nagar, Ghaziabad. PAN- AACTT0675Q <b>(Appellant)</b>	<b>vs.</b>	CIT (Exemption), Lucknow.  <b>(Respondent)</b>
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<b>Appellant by</b>	Sh. Saurabh Gupta, Advocate
<b>Respondent by</b>	Sh. Sanjay Goel, CIT/DR

<b>Date of Hearing</b>	31.12.2018
<b>Date of Pronouncement</b>	31.12.2018

**ORDER**

**Per L.P. Sahu, A.M.:**

This appeal filed by the assessee is directed against the order passed by the ld. CIT (Exemption), Lucknow dated 07.01.2016, challenging the rejection of application filed by assessee u/s. 12AA of the IT Act, as per the grounds taken in this appeal.

2. The brief facts of the case are that the assessee moved an application for registration u/s. 12AA on 24.01.2015 which was rejected by the ld. CIT(Exemption) for non-appearance on behalf of the assessee. Subsequently, the assessee again filed fresh application u/s. 12AA on 22.07.2015 which was stated to have been received in the office of CIT(E) on 30.11.2015. The ld.

CIT(E), however, rejected this application too on the ground that there is no change in the facts and circumstances and that the assessee has not challenged the earlier rejection order before the ITAT. Aggrieved by the impugned order, the assessee is in appeal before us.

3. We have heard the submissions of both the parties and have gone through the entire material available on record and we find that the Id. CIT(Exemption) has not decided any of the applications of assessee on merits. A perusal of the impugned order shows that the reasons given by the Id. CIT(Exemption) for rejection of assessee's second application do not appear tenable. It is noteworthy that the Id. CIT(Exemption) has not passed any speaking order on the application of assessee. He has not even addressed as to what were the objects and activities of the assessee-trust before denying registration to the assessee. Therefore, for want of speaking order, we think it appropriate to send the matter back to the file of the Id. CIT(E) for deciding the issue afresh by way of speaking order in accordance with law after giving reasonable opportunity of being heard to the assessee. The assessee is also directed to cooperate with the Id. CIT(E) and shall put up its case before him for getting the issue decided. Accordingly, the appeal deserves to be allowed for statistical purposes.

4. In the result, the appeal is allowed for statistical purposes.

Order pronounced in the open court on 31.12.2018.

Sd/-

**(H.S. Sidhu)**  
**Judicial member**

Sd/-

**(L.P. Sahu)**  
**Accountant Member**

Dated: 31<sup>st</sup> December, 2018

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