

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

**Before : Shri H.S. Sidhu, Judicial Member And  
Shri B.R.R. Kumar, Accountant Member**

**ITA No. 4540 & 4541/Del/2016**

Retina Forum, A-9, Kailash Colony, New Delhi. PAN- AACTR6064P. <b>(Appellant)</b>	<b>vs.</b>	CIT (Exemption), New Delhi <b>(Respondent)</b>
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<b>Appellant by</b>	Sh. Sanjay Jain, C.A.
<b>Respondent by</b>	Sh. Surender Pal, Sr. DR

<b>Date of Hearing</b>	04.06.2019
<b>Date of Pronouncement</b>	04.06.2019

**ORDER**

**Per B.R.R. Kumar, A.M.:**

The learned CIT(Exemption) has rejected the application filed vide Form No 10A dated 08.12.2015 seeking grant of registration u/s. 12AA on two grounds, to be precise, the assessee failed to mention the area of operation and the irrevocability clause in the deed of applicant trust. Consequent upon rejection of registration application, the application of assessee, seeking approval u/s. 80G was also rejected by ld. CIT (Exemption).

2. During the arguments before us, it was brought to our notice that the area of operation of the Trust will be within 'India' vide resolution dated 08.08.2016. The ld. AR has also brought to our notice that the irrevocability clause has been duly mentioned at para 16 of the trust deed, which deals with

dissolution of the trust and in the event of dissolution, any surplus fund will not be distributed to the trustees or any other person. The Trust Deed mentions that such surplus shall be handed over to any charitable institution having similar objects.

3. The ld. DR, on the other hand, argued that the registration u/s. 12AA has been granted by the ld. CIT (Exemption) vide order dated 25.09.2017 and as far as the application dated 08.12.2015 is concerned, the assessee has not met the stipulated conditions. Since the assessee has brought to our notice regarding the area of operation as well as irrevocability clause/dissolution clause before us, we find it fit to remand the matter to the file of ld. CIT (Exemption) to adjudicate the matter afresh by way a speaking order, keeping in view the facts available on record.

4. As a result, both the appeals are allowed for statistical purposes.

Order pronounced in the open court on 04/06/2019.

Sd/-

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

Sd/-

**(B.R.R. Kumar)**  
**Accountant Member**

Dated: 04 June, 2019

*\*aks\**

*Copy of order forwarded to:*

(1) <i>The appellant</i>	(2) <i>The respondent</i>
(3) <i>Commissioner</i>	(4) <i>CIT(A)</i>
(5) <i>Departmental Representative</i>	(6) <i>Guard File</i>

*By order*

*Assistant Registrar  
Income Tax Appellate Tribunal  
Delhi Benches, New Delhi*