

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES "A": DELHI

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER  
AND  
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER

ITA.No.6611/Del./2018  
Assessment Year 2018-2019

Abhinandan Jan Kalyan Society, Shri Hanuman Balaji Mandir, Vivek Vihar, Phase-I, New Delhi. PIN – 110 095. PAN AABTA0464D	vs.,	The CIT (Exemption), New Delhi.
(Appellant)		(Respondent)

For Assessee :	Shri Vinod Kumar Bindal Ms. Sweety Kothari & Ms. Rinky Sharma, C.As
For Revenue :	Shri Sanjay Goel, CIT-D.R. Shri P.V. Gupta, Sr. D.R.

Date of Hearing :	10.06.2019
Date of Pronouncement :	11.06.2019

**ORDER**

**PER BHAVNESH SAINI, J.M.**

This appeal by Assessee has been directed  
against the Order of the Ld. CIT(E), New Delhi, Dated

20.09.2018, rejecting the application for exemption under section 80G(5)(vi) of the I.T. Act, 1961.

2. We have heard the Learned Representatives of both the parties and perused the material available on record.

3. The Ld. CIT(E) noted that assessee has filed application on 31.03.2018 in prescribed form seeking exemption under section 80G of the I.T. Act. Questionnaire was issued to the assessee. However, the notice returned un-served with the remarks "No such person". The Ld. CIT(E) further issued letters to the assessee. Both were served upon assessee and assessee filed letters/replies on Dak counter submitting part information. The Ld. CIT(E) noted that assessee has not filed copy of the bank account statement for last three years, NOC from owner of the premises and financial statement for F.Y. 2017-2018 along with details of donations received in F.Y. 2017-2018. The Ld. CIT(E), therefore, rejected the application for exemption under section 80G of the I.T. Act, 1961.

4. The Learned Counsel for the Assessee submitted that assessee filed complete details before Ld. CIT(E) and thereafter made fresh application on 01.10.2018 for approval under section 80G(5)(vi) of the I.T. Act, 1961, which have been allowed by the Ld. CIT(E) vide Order Dated 19.02.2019 and exemption was allowed from A.Y. 2019-2020 onwards. Copy of the Order is placed on record. He has further submitted that earlier exemption under section 80G(5)(vi) was granted vide Order dated 25.03.2003 for a period 23.01.2002 to 31.03.2005, copy of which is filed at page-27 of the PB. He has further submitted that assessee has also been granted registration under section 12A of the I.T. Act vide Order dated 22.07.1998, copy of which is filed on record. He has submitted that since approval under section 80G was already granted to assessee in earlier years and also granted subsequently, therefore, exemption/ approval should have been granted to the assessee from earlier year i.e., 2018.

5. On the other hand, Ld. D.R. in view of the above facts submitted that matter may be remitted to the Ld. CIT(E) to pass order afresh.

6. After considering the rival submissions, we are of the view that the matter requires reconsideration at the level of the Ld. CIT(E), New Delhi. In the present case Registration under section 12AA of the I.T. Act, 1961 have already been granted in favour of the assessee. Further, approval have been granted to the assessee under section 80G(5)(vi) of the I.T. Act in earlier years as noted above. According to Learned Counsel for the Assessee, assessee has filed complete documents before Ld. CIT(E) which have not been looked into by him. Further, approval under section 80G(5)(vi) have been granted to assessee vide Order dated 19.02.2019. These facts would clearly show that assessee is entitled for approval/exemption under section 80G(5)(vi) of the Act from the application filed on 31.03.2018. Since the impugned application have been rejected merely on the basis of non-furnishing of certain documents which are already part of the record of the

Revenue Department while granting earlier approval and fresh approval under section 80G(5)(vi) of the Act, therefore, the same should be considered by the Ld. CIT(E) and to grant approval to the assessee as per Law. We, accordingly, set aside the Order of the Ld. CIT(E) and restore the matter in issue to the file of Ld. CIT(E), New Delhi with a direction to reconsider the issue and grant approval/exemption under section 80G(5)(vi) of the I.T. Act as per Law, by giving reasonable, sufficient opportunity of being heard to the assessee.

7. In the result, appeal of Assessee allowed for statistical purposes.

Order pronounced in the open Court.

Sd/-  
(PRASHANT MAHARISHI)  
ACCOUNTANT MEMBER

Sd/-  
(BHAVNESH SAINI)  
JUDICIAL MEMBER

Delhi, Dated 11<sup>th</sup> June, 2019

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	CIT(E) concerned
4.	CIT concerned
5.	D.R. ITAT "A" Bench
6.	Guard File

//By Order//

Asst. Registrar : ITAT : Delhi Benches :  
Delhi.