

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'F', NEW DELHI**

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER  
AND  
SH. KULDIP SINGH, JUDICIAL MEMBER**

ITA No.224 & 225/Del/2020  
Assessment Year: -

<b>Rising Star Khilte Chehre 7/10, Pocket – B Phase-3, Ashok Vihar, New Delhi PAN No. AADTR7704B</b>	<b>Vs</b>	<b>CIT (Exemption) New Delhi</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	Sh. S. Krishnan, Advocate
Respondent by	Smt. Sushma Singh, CIT DR

Date of hearing:	08/02/2021
Date of Pronouncement:	12/02/2021

**ORDER**

**PER N. K. BILLAIYA, AM:**

ITA No.224 /Del/2010 and 225/Del/2020 are two separate appeals by the assessee preferred against consolidated order of CIT (Exemption), New Delhi dated 31.12.2019 by which the CIT (Exemption) has denied registration u/s. 12 AA and u/s. 80 G of the Act.

2. At the very outset the counsel for the assessee stated that the CIT (E) has grossly erred in not considering the charitable activities of the appellant and has denied the registration on frivolous grounds. It is the say of the counsel that the activities of the appellant are in line for the charitable purposes for public at large and are accordingly in accordance with the provision of section 12 AA and 80 G of the Act.

3. Per contra the DR vehemently stated that the appellant in the garb of charitable activities has provided benefits to related parties.

4. The DR drew our attention to the list of donors and pointed out that some of the donors have accompanied the visually impaired people on tour to Dubai. The DR further pointed out that some of such people were also related to the settlor of the trust and, therefore, the CIT (E) has rightly denied the registration and the benefit of 80G.

5. Replying to the submissions of the DR, the counsel vehemently stated that the visually impaired people needed volunteers to look after them in the tour to Dubai and other places. The counsel further stated that the Rising Star Tours and Travels, though related to the settlor, arranged travel of the visually impaired people at the best price and no benefit was derived from the appellant.

6. We have given a thoughtful consideration to the rival submissions. We have carefully perused the list of donors and the list of travelers. There is some force in the submission of the DR that some of the donors are also travelers. The point raised by the counsel can also be not brushed aside lightly as the visually impaired persons need volunteers to lookafter them. However, we find that such list was not explained by the appellant before the CIT(E). Moreover, in the submission made before the CIT(E) the appellant has mentioned that 33 visually impaired persons took trip, however, the CIT(E) in his order has mentioned that the appellant has organized a trip to Dubai for 13 visually impaired persons. The accompaniment of the volunteers alongwith visually impaired people have not been explained properly by the appellant before the CIT (E).

7. In the interest of justice and fair play we restore the quarrel to the files of the CIT(E). The assessee is directed to explain with evidence why some donors travelled with the visually impaired persons and their relations, if any. The appellant is further directed to demonstrate that no benefit/ profit was derived by Rising Star Tour and Travel from the arrangement made with the appellant. The CIT(E) is directed to examine issues afresh after giving a reasonable and fair opportunity of being heard to the appellant.

8. In the result, both the appeals filed by the assessee are treated as allowed for statistical purpose.

Order pronounced in the open court on 12.02.2021.

Sd/-  
**(KULDIP SINGH)**  
**JUDICIAL MEMBER**

\*NEHA\*

Date:- 12.02.2021

Copy forwarded to:

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

Sd/-  
**(N. K. BILLAIYA)**  
**ACCOUNTANT MEMBER**

ASSISTANT REGISTRAR  
ITAT NEW DELHI

Date of dictation	08.02.2021
Date on which the typed draft is placed before the dictating Member	12.02.2021
Date on which the typed draft is placed before the Other member	12.02.2021
Date on which the approved draft comes to the Sr.PS/PS	12.02.2021
Date on which the fair order is placed before the Dictating Member for Pronouncement	12.02.2021
Date on which the fair order comes back to the Sr. PS/ PS	12.02.2021
Date on which the final order is uploaded on the website of ITAT	12.02.2021
Date on which the file goes to the Bench Clerk	
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant	

Registrar for signature on the order	
Date of dispatch of the Order	