

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

**Before Sh. Kul Bharat, Judicial Member**

**Dr. B. R. R. Kumar, Accountant Member**

**(Through Video Conferencing)**

**ITA No. 375/Del/2021 : Asstt. Year :**

Sukoon SP Foundation, JC-9, Kirki Extension, Malviya Nagar, New Delhi-110016	Vs	CIT(E), New Delhi
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>
<b>PAN No. AAZTS4133K</b>		

**Assessee by : Sh. Anil Jain, Adv.**

**Revenue by : Sh. H. K. Choudhary, CIT DR**

<b>Date of Hearing: 26.07.2021</b>
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<b>Date of Pronouncement: 26.07.2021</b>
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**ORDER**

**Per Dr. B. R. R. Kumar, Accountant Member:**

Order u/s 12AA(1)(b) r.w.s. 12A & 80G(5)(vi) of the Income Tax Act, 1961 was passed on 09.03.2021 rejecting the grant of registration owing to failure of the assessee to comply with the directions of the Id. CIT (E) as well as failure to specify and elaborate the objects of the trust.

2. Before us, it was pleaded that given an opportunity, due compliance would be made before the Id. CIT (E). We believe, that the assessee would not misuse the trust reposed upon in complying to the directions of the Id. CIT (E). Hence, in the interest of justice, we hereby remand the matter to the file of the Id. CIT (E) to examine the matter afresh and decide the issue on merits.

3. In the result, the appeal of the assessee is allowed.

Order Pronounced in the Open Court on 26/07/2021.

Sd/-

**(Kul Bharat)**  
**Judicial Member**

**Dated: 26/07/2021**

\*Subodh\*

Copy forwarded to:

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

Sd/-

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

**ASSISTANT REGISTRAR**