

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

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

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

**ITA No. 5390/Del/2019: Asstt. Year :**

Faridabad Education Council, C/o RRA TaxIndia, D-28, South Extension, Part-1, New Delhi-110049	Vs	CIT(E), Chandigarh
(APPELLANT)		(RESPONDENT)
<b>PAN No. AAATF6684K</b>		

**Assessee by : Sh. Deepesh Garg, Adv.**

**Revenue by : Ms. Yagyasaini Kakkar, CIT DR**

**Date of Hearing: 20.01.2022**

**Date of Pronouncement: 03.03.2022**

**ORDER**

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

The present appeal has been filed by the assessee against the order of Id. CIT(E), Chandigarh dated 28.05.2019.

2. The assessee filed application u/s 80G(5)(vi) of the Income Tax Act, 1961 before the Id. CIT(E) who held that the application u/s 12AA has been rejected in the case of the assessee and in the absence of any registration u/s 12AA/10(23)/10(23C), the assessee doesn't need the requirement for approval as mandated by Section 80G(5)(vi) of the Income Tax Act, 1961 read with Rule 11AA of Income Tax Rules, 1962.

3. There is no dispute that registration u/s 12AA of the I.T. Act is a *sine qua non* for granting of approval u/s 80G. Hence,

we hereby direct that the assessee to approach the Id. CIT(E) afresh after obtaining the registration u/s 12AA.

4. In the result, the appeal of the assessee is dismissed.

Order Pronounced in the Open Court on 03/03/2022.

Sd/-

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

**Dated: 03/03/2022**

\*Subodh Kumar, Sr. PS\*

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**