

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'C': NEW DELHI**

**BEFORE,
SHRI KUL BHARAT, JUDICIAL MEMBER
AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA No.8056/Del/2018
(ASSESSMENT YEAR-NIL)**

IME Trust, 178, GT Road, Sahibabad, Ghaziabad. PAN-AAATI 9903P (Appellant)	Vs.	Commissioner of Income Tax (Exemption), Lucknow. (Respondent)
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Appellant by	Sh. Akhilesh Kumar, Adv.
Respondent by	Sh. Jay Kishore Mishra, CIT-DR

ORDER

PER ANADEE NATH MISSHRA, AM:

(A) This appeal has been filed by the Assessee trust, against the impugned order dated 12.10. 2018 of the Learned Commissioner of Income Tax (Exemption), Lucknow [“Ld. CIT(E)” for short]. In the impugned aforesaid order dated 12.10.2018 of the Ld. CIT(E), Lucknow, the assessee’s application for registration u/s 80G(5) of Income Tax Act, 1961 (“IT Act” for short) was rejected. The grounds of appeal filed by the assessee are as under:

“1. That ld. CIT Exemption, grossly erred in refusing to grant registration U/s 80G against clear direction of Hon’ble ITAT to grant registration.

2. That ld. CIT Exemption further failed to consider the fact that registration U/s 12AA is already granted.

3. That ld. CIT Exemption wrongly refused regn on the pretext that assessee failed to appear/seek adj. while admittedly application requesting for the same was duly filed along with copy of Hon’ble ITAT Order etc.

(B) In the course of appellate proceedings in Income Tax Appellate Tribunal (“ITAT” for short), the assessee filed a paper book containing the following particulars:

Sr. No.	Particulars
1	Copy of trust deed.
2.	Copy of form No.10G filed before CIT (Exemption).
3.	Copy of order of Hon’ble ITAT in ITA No.6201 & 6202/2013 dt. 13.01,2016.
4.	Copy of order U/s 12AA dt. 28.02.2018 of CIT(Exemption).
5.	Copy of letter filed before CIT(Exemption) on 20.01.2017.
6.	Copy of notice dt. 26.02.2018 and reply filed before CIT(Exemption)
7.	Copy of letter dt. 12.05.2018 send through speed post to CIT (Exemption).
8.	Copy of notice dt. 28.09.2018 and reply filed before CIT(Exemption)

(B.1) At the time of hearing before us, the Ld. Counsel for the assessee drew our attention to order dated 13.01.2016 in assessee’s

own case, passed by Co-ordinate Bench of Income Tax Appellate Tribunal, Delhi in ITA No.6201 & 6202/Del/2013, wherein specific direction was given to the Ld. CIT(E) to grant registration U/s 80G of Income Tax Act to the assessee trust. In view of this order dated 13.01.2016 of Co-ordinate Bench of ITAT, the Ld. Counsel for assessee submitted that the Ld. CIT(E) should have granted registration to the assessee u/s 80G(5) of Income Tax Act, instead of rejecting the assessee's application vide the aforesaid impugned order dated 12.10.2018.

(B.2) The Ld. Commissioner of Income Tax, Departmental Representative ("Ld. CIT-DR" for short) was present for Revenue, at the time of hearing. We heard him. He could not justify the rejection of assessee's application for registration u/s 80G(5) of Income Tax Act; having regard to specific direction given in the aforesaid order dated 13.01.2016 of Co-ordinate Bench of ITAT, Delhi. Neither side has brought any materials for our consideration, to persuade us to take a view different from the aforesaid order dated 13.01.2016 of Co-ordinate Bench of ITAT, Delhi.

(B.2.1) In view of the foregoing, and in respectful deference to the aforesaid order dated 13.01.2016 of Co-ordinate Bench of ITAT of Delhi; we set aside the impugned order dt. 12.10.2018 of the Ld. CIT(E), and we further direct the Ld. CIT(E) to grant registration to the assessee U/s 80G(5) of the Income Tax Act, 1961.

(C) In the result, this appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 12.05.2022

Sd/-

(KUL BHARAT)
JUDICIAL MEMBER

Dated: 12.05.2022

Pk

Copy forwarded to:

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

Sd/-

(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELH