

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

**BEFORE SH. ANIL CHATURVEDI, ACCOUNTANT MEMBER AND
SH. ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA Nos.6573 & 6574/Del/2019
(Assessment Years : N.A.)

South Asian Fraternity 109, Basement, Vinoba Puri, Lajpat Nagar, Part-2 New Delhi – 110 024 PAN No. ABAAS 0379 Q (APPELLANT)	Vs.	CIT (Exemption) New Delhi (RESPONDENT)
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Assessee by	Shri Sanjay Agarwal, C.A.
Revenue by	Shri Yogesh Nair, Sr. D.R.

Date of hearing:	14.06.2023
Date of Pronouncement:	14.06.2023

ORDER

PER ANUBHAV SHARMA, JM :

The appellant has come in appeals against the order dated 15.05.2019 passed by the Learned Commissioner of Income Tax (Exemption) [in short 'Ld. CIT(E)'] u/s 12AA of the Income Tax Act, 1961 (hereinafter referred as "the Act") by which an application granting registration u/s 12AA was rejected and consequently, approval u/s 80G was also rejected.

2. The grounds raised in appeals are reproduced for convenience and for understanding the issue :

- “1. That the order of the Ld. CIT(E), Delhi is bad in law and wrong on facts.
2. That on the facts and in the circumstances of the case, the Ld. CIT(E) has erred in rejecting the application for registration u/s 12AA of the Income Tax Act, 1961 despite filing all the details as required.
3. That the appellant craves leave to reserve to itself the right to add, alter amend or vary and ground(s) at or before the time of hearing.”

3. At the time of hearing, Learned AR made submission that the letter dated 07.05.2019 by which the assessee was called upon to submit requisite details by 13.05.2019 was not received. It was submitted that at the same time by letter dated 04.01.2019 all the relevant information was provided to the Learned CIT(E).

4. Although, Learned DR supported the findings of Learned CIT(E), however, he could not justify the error on the part of the Learned CIT(A) to have not discussed whatever evidence was on record. The paper book filed in this appeal with an undertaking that all these documents were submitted before CIT(E) indicate that disclosing of the activities in the form of Affidavit, financials and Memorandum of Association were submitted before Learned CIT(E). Thus the order of Learned CIT(E) cannot be sustained for failing to discuss as to what apart from the information submitted was desired and how the same was relevant to deny the approval sought. Thus the grounds raised are allowed.

5. In the light of aforesaid, both the appeals are allowed for statistical purposes.

6. The issue on merit is restored to files of the Learned CIT(E) to decide the issue afresh on the basis of matter before him and reasoned findings. Needless to say that he will be at liberty to call for further information and make further enquiries from the assessee.

Order pronounced in the open court on 14.06.2023

Sd/-

**(ANIL CHATURVEDI)
ACCOUNTANT MEMBER**

Sd/-

**(ANUBHAV SHARMA)
JUDICIAL MEMBER**

Date:- 14.06.2023

*Priti Yadav**

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI