

**THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'A', NEW DELHI**

Before Sh. Saktijit Dey, Judicial Member

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

ITA No. 522/Del/2020 : Asstt. Year : 2019-20

Amrit Kaur Charitable Trust, 358, Race Course Colony, Bulandshahr, U.P.-203001	Vs	CIT(Exemption), Lucknow
(APPELLANT)		(RESPONDENT)
PAN No. AACTA7140F		

Assessee by : None

Revenue by : Sh. P. Praveen Sidharth, CIT-DR

Date of Hearing: 20.04.2023

Date of Pronouncement: 28.06.2023

ORDER

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

The present appeal has been filed by the assessee against the order of Id. CIT(Exemption), Lucknow dated 25.11.2019.

2. The assessee applied for registration u/s 12AA of the Income Tax Act, 1961 before the Id. CIT(E), Lucknow on 17.05.2019. The same has been rejected vide order dated 25.11.2019 on the grounds that the applicant has not produced original trust deed and other relevant documents required for verification to prove the objects of the trust and the genuineness of the activities. The Id. CIT(E) has also held that no proof/documents regarding activities have been submitted by the applicant and no books of account were produced or details of the expenditure have been submitted for verification.

3. On examination of the record, we find that the assessee has submitted the details on E-portal which have not been considered by the Id. CIT(E). Hence, in the interest of justice, we remand the matter to the file of Id. CIT(E) to adjudicate the issue *denovo* after granting an opportunity to the assessee.

4. In the result, the appeal of the assessee is allowed for statistical purposes.

Order Pronounced in the Open Court on 28/06/2023.

Sd/-

(Saktijit Dey)
Judicial Member

Dated: 28/06/2023

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