

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER  
AND  
SH. ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA No.853/Del/2021  
Assessment Year: ----

<b>M/s. Kunthunath Religious Trust, 38, Vikas Marg, Gujrat Vihar, Delhi-110092 PAN No.AAETK0072C</b>	<b>Vs</b>	<b>CIT (E) New Delhi</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	Sh. Ashish Kumar Gupta, CA Sh. Shobhit Kansal, CA
Respondent by	Sh. Waseem Arshad, CIT DR

Date of hearing:	13/07/2023
Date of Pronouncement:	13/07/2023

**ORDER**

**PER N. K. BILLAIYA, AM:**

This appeal by the assessee is preferred against the order of the CIT(Exemption), New Delhi framed u/s.12AA (1)(b) of the Act rejecting the application of the assessee for grant of registration u/s.12A of the Act.

2. Before us the Counsel for the assessee pointed out that vide notice dated 26.08.2020 the PCIT has raised as many as 31

queries which were duly replied by the assessee. The Counsel further stated that for some reasons four points could not be replied and the CIT(Exemption) concluded that since the assessee has not filed the details the application is rejected.

3. After giving a thoughtful consideration, we are of the considered view that the CIT(Exemption) ought to have given some more opportunity to the assessee to furnish the requisite details. In the interest of justice and fair play we restore the issue to the files of the CIT(Exemption). The assessee is directed to furnish the necessary details required by the CIT(Exemption) and the CIT(Exemption) is directed to decide the application afresh after affording a reasonable and adequate opportunity of being heard to the assessee.

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

5. Decision announced in the open court on 13.07.2023.

Sd/-

**[ANUBHAV SHARMA]**  
**JUDICIAL MEMBER**

Dated: .07.2023

\*Neha\*

Copy forwarded to:

1. Appellant
2. Respondent
3. CITi
4. CIT(A)
5. DR

Sd/-

**[N.K. BILLAIYA]**  
**ACCOUNTANT MEMBER**

Asst. Registrar  
ITAT, New Delhi