

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

Before Sh. C. M. Garg, Judicial Member

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

ITA No. 555/Del/2021 : Asstt. Year : 2021-22

EKLCSR Foundation (Erstwhile Escorts Skill Development), 15/5, Mathura Road, Faridabad-121003	Vs	CIT(Exemptions), Chandigarh-160017
(APPELLANT)		(RESPONDENT)
PAN No. AADCE8404A		

Assessee by : Sh. R. M. Mehta, Adv.

Revenue by : Ms. Sapna Bhatia, CIT-DR

Date of Hearing: 11.07.2023

Date of Pronouncement: 06.10.2023

ORDER

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

The present appeal has been filed by the assessee against the order of Id. CIT(E), Chandigarh dated 23.03.2021.

2. The Id. CIT(E) refused registration u/s 12AA of the Income Tax Act, 1961 vide order dated 29.12.2016.

3. The ITAT vide order dated 26.04.2019 directed the Id. CIT(E) to grant registration u/s 12AA.

4. The Id. CIT(E), Sh. Ram Mohan Singh granted registration u/s 12AA of the Income Tax Act, 1961 vide order dated 29.10.2019.

5. The Id. CIT(E), Sh. Gulshan Raj granted registration u/s 12AA of the Income Tax Act, 1961 vide order dated 23.03.2021 which is in response to the application in Form No. 10A seeking

registration u/s 12AA filed on 15.09.2020 granting the registration for the purpose of "Relief of the poor" and "Any other object of general public utility".

6. Since, the approval has already been granted registration u/s 12AA of the Income Tax Act, 1961 vide order dated 29.10.2019 by the Id. CIT(E), Sh. Ram Mohan Singh, in deference to the order of the ITAT, we hold that no further order is required in this case. The order dated 29.10.2019 stands effective.

7. In the result, the appeal of the assessee is allowed.
Order Pronounced in the Open Court on 06/10/2023.

Sd/-

(C. M. Garg)
Judicial Member

Dated: 06/10/2023

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