

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER  
AND  
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

ITA No.2803/Del/2022

Assessment Year: ---

<b>Confederation of Renewable Energy Service Professionals and Industries</b> <b>40/55, First Floor, Chittranjan Park, New Delhi-110019</b> <b>PAN No.AACAC5997R</b>	<b>Vs.</b>	<b>CIT (Exemption) New Delhi</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	Ms.Meghna, CA
Respondent by	Sh. T. James Singson, CIT DR

Date of hearing:	28/11/2023
Date of Pronouncement:	28/11/2023

**ORDER**

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

This appeal by the assessee is preferred against the order dated 30.09.2022 by CIT (Exemption), Delhi by which the CIT (E) denied the claim of registration u/s. 12A of the Act.

2. Representatives of both the sides were heard at length. Case records carefully perused.

3. Briefly stated the facts of the case are that the assessee is a society registered under Societies Registration Act XXI of 1860 and has been working since 08.07.2016 vide registration No.S-E/977/2016/District South-East/ 2016.

4. The assessee is engaged in activities of promoting the use of clean energy and the cause of environment and climate changes. It aims to create a knowledge base and online platform to support the Industries, Professional, NGOs and / or other stakeholders in information dissemination, support and assistance.

5. The assessee filed an application on 31.03.2022 in form – 10AB for registration u/s. 12A of the Act. The CIT(E) issued questionnaire to furnish certain details/ documents/ clarification in support of the claim for registration u/s. 12A of the Act. The assessee filed reply to the questionnaire which was considered by the CIT(E). Thereafter, several queries were raised for which the assessee filed reply. The assessee was also asked to justify its claim of Covid care expenses to which the assessee filed suitable reply. However, all the replies of the assessee were dismissed by the CIT(E) which concluded as under:-

*“7. In view of the above discussions, as the assessed had failed to file details/information required by the notices referred above, to verify the genuineness of the activities and compliance of any other law, the conditions for grant of registration in the case is not satisfied. Therefore, the present application filed in Form-10AB for grant of registration under section 12A(1)ac(iii) dated 31.03.2022 is hereby rejected.”*

6. Before us the Counsel for the assessee drew our attention to the paper book containing 257 pages and pointed out that each and every queries was replied. It is the say of the Counsel that it is not known which documentary evidences / vouchers / bills were not produced before the CIT(E) for which he has taken an adverse view.

7. In so far as Covid care expenses are concerned the Counsel vehemently stated that by no stretch of imagination expenses incurred for providing oxygen during the pandemic cannot be considered as incurred in furtherance the object of the trust.

8. Per contra the DR strongly supported the order of the CIT(E).

9. Undoubtedly the voluminous paper book is filed before us with a certificate that the impugned documents were before the CIT(E). It is true that the CIT(E) has made specific remark in so

far as non production documents/ evidences/ bills / vouchers are concerned but same are available in the paper book.

10. In the interest of justice and fair play we deem it fit to restore the issue to the files of the CIT(E) with a direction to consider the application afresh after affording a reasonable and adequate opportunity of being heard to the assessee. The assessee is directed to furnish replies to the specific queries of the CIT(E) with supporting document/ evidences in support of its claim of registration u/s. 12A.

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

12. Decision announced in the open court on 28.11.2023.

**Sd/-**  
**(ASTHA CHANDRA)**  
**JUDICIAL MEMBER**

\*NEHA\*

Date:- .11.2023

Copy forwarded to:

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

**Sd/-**  
**(N. K. BILLAIYA)**  
**ACCOUNTANT MEMBER**

ASSISTANT REGISTRAR  
ITAT NEW DELHI