

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "B": NEW DELHI
BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

ITA No. 1620 & 1621/Del/2023

Freed, C/o. Matta & Co, 877, Aggarwal Cyber Plaza-II, Netaji Sughash Place, Pitampura, New Delhi (Appellant) PAN:AAATF8480B	Vs. CIT(Exemption), New Delhi (Respondent)
--	--

Assessee by :	Shri Bipul Matta, CA
Revenue by:	Shri T. James Singson, CIT DR

Date of Hearing	13/02/2024
Date of pronouncement	16/02/2024

O R D E R

PER M. BALAGANESH, A. M.:

1. The appeal in ITA No. 1620/Del/2023, arises out of the Id CIT(Exemption), Delhi [hereinafter referred to as 'Id. CIT(E)', in short] in Appeal No. ITBA/EXM/F/EXM45/2022-23/1051502453(1) dated 28.03.2023 u/s 12AB(1)(b)(ii) and in ITA No. 1621/Del/2023, arises out of the Id CIT(Exemption) Delhi [hereinafter referred to as 'Id. CIT(E)', in short] in Appeal No. ITBA/EXM/F/EXM45/2022-23/1051502396(1) dated 28.03.2023 u/s 80G.
2. The assessee has raised the following ground of appeal in ITA No. 1620/Del/2023:-

"1. That the Learned Commissioner of Income-tax (Exemption) failed to appreciate the facts of case and proceeded to reject the application filed by appellant in Form 10AB in regard to section 12A of the Income Tax Act, 1961.

2. That the Learned Commissioner of Income-tax (Exemption) further erred by not providing the amicable opportunity to the appellant before framing the orders.

3. That the Rejection Order is full of contradictions, which warrants the order to be set aside.

4. The appellant craves leave to add, alter, amend or forego any of the grounds of appeal before or at the time of hearing.

5. That the above grounds are without prejudice to each other."

3. The assessee has raised the following ground of appeal in ITA No. 1621/Del/2023:-

"1. That the Learned Commissioner of Income-tax (Exemption) failed to appreciate the facts of case and proceeded to reject the application filed by appellant in Form 10AB in regard to section 12A of the Income Tax Act, 1961.

2. That the Learned Commissioner of Income-tax (Exemption) further erred by not providing the amicable opportunity to the appellant before framing the orders.

3. That the Rejection Order is full of contradictions, which warrants the order to be set aside.

4. The appellant craves leave to add, alter, amend or forego any of the grounds of appeal before or at the time of hearing.

5. That the above grounds are without prejudice to each other."

4. We have heard the rival submissions and perused the material available on record. The assessee is a registered public charitable trust engaged in carrying out charitable activities to encourage conversations around eating disorders in India. The assessee's core mission is to enable holistic well being in India through diverse, credible and inclusive resources for support and education for all eating disorders. It intends to acknowledge conversation around eating disorders in India and provide support to individuals and families affected by them. Provisional registration u/s 12A(1)(ac)(vi) of the Act was granted to the assessee in Form 10AC on 27.10.2021 for AYs 2022-23 to 2024-25 by the Id CIT(E). Similarly, provisional registration u/s 80G(5)(vi) of the Act was granted to the assessee in Form 10AC on 27.10.2023 for the period AY 2024-25.

5. Thereafter, the assessee made application in Form 10AB on 13.09.2022 for seeking final registration u/s 12A(1)(ac)(iii) and exemption u/s 80G(5) of the Act. The Id CIT(E), Delhi passed a rejection order in Form 10AD on 28.03.2023. All the details called for by the Id CIT(E) in his questionnaire were duly replied by the assessee by furnishing voluminous documents. The various documents submitted by the assessee before the Id CIT(E) are enclosed in page 44 to 146 of the Paper Book and pages 150 to 333 of the Paper Book filed before us. In our considered opinion, these documents are not appreciated by the Id CIT(E) while denying the registration to the assessee. Hence, we deem it fit and appropriate to restore to file of the Id CIT(E) for de novo adjudication in accordance with law and in the light of various documentary evidences submitted by the assessee which are enclosed in the Paper Book filed before us. Further the assessee is given liberty to furnish fresh evidences, if any, in support of its contentions. Accordingly, the grounds raised by the assessee in both appeals are allowed for statistical purposes.

6. In the result, both the appeals of the assessee are allowed for statistical purposes.

7. Order pronounced in the open court on 16/02/2024.

-Sd/-
(AMIT SHUKLA)
JUDICIAL MEMBER

-Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 16/02/2024

A K Keot

Copy forwarded to

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi