

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "B" NEW DELHI**

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
AND
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER**

आ.अ.सं./I.T.A Nos.3904 & 3905/Del/2023

निर्धारणवर्ष/Assessment Year: 2023-24

DHAYA SAGAR Flat No.13, GF, Ashiana Apartment, Loyola C G H, Society Road No.41, Pitampura, Maurya Enclave, Delhi.	बनाम Vs.	CIT(EXEMPTION), Civic Center, Minto Road, Press Enclave, Ajmeri Gate, New Delhi
PAN No.AADTD5083F		
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

Assessee by	Sh. Vishal Kalra, Adv.
Revenue by	Sh. Mahesh Kumar, CIT DR

सुनवाईकीतारीख/ Date of hearing:	02.05.2024
उद्घोषणाकीतारीख/ Pronouncement on	21.06.2024

आदेश /O R D E R

PER C.N. PRASAD, J.M.

These two appeals are filed by the assessee trust against the order of the Ld.CIT(Exemption), Delhi in rejecting the Application for registration sought u/s 12A and 80G of the Act.

2. Ld. Counsel for the assessee, at the outset, submits that the appeal is time barred by 65 days and the assessee filed petition for condonation explaining the reasons for the delay in filing the appeal. Having gone through the petition for condonation of delay, we are of the view that the assessee had sufficient reason for filing the appeals with the delay and the same is condoned.

3. The Ld. Counsel for the assessee submits that the application for registration u/s 12A as well as 80G of the Act was rejected by the Ld.CIT(E) on the ground that the assessee did not respond to the letter dated 20.07.2023 issued and assessee did not furnish the required information. Ld. Counsel for the assessee referring to the order of the Ld.CIT(E) submits that in response to the notice dated 05.07.2023 the assessee had in fact submitted certain details vide letter dated 17.07.2023. Ld. Counsel further submits that the assessee was required to furnish further details as mentioned in letter dated 20.07.2023 by 31.07.2023. As the assessee could not furnish the details on the said date the Ld. CIT(E) by order dated 25.08.2023 rejected the application for registration u/s 12A as well as 80G of the Act. The Ld. Counsel for the assessee submits that it is not the case of the Ld.CIT(E) that the assessee did not respond to the notices at all. As a matter of fact the assessee filed certain

details responding to the notice dated 05.07.2023. It is submitted that as the assessee could not compile further details within the short time allowed the assessee could not respond to the subsequent letter dated 20.07.2023 by 31.07.2023. Ld. Counsel for the assessee submits that in the interest of justice, the matter may be restored back to the file of the Ld.CIT(E) for reconsidering the application for registration u/s 12A and 80G of the Act as the assessee would furnish all the details/information required by the Ld.CIT(E).

4. Ld. DR has no serious objection in restoring these appeals to the Ld.CIT(E) for deciding afresh.

5. Considering the rival submissions, perusing the orders of the Ld.CIT(E) and taking into the fact that the assessee partially complied with the notice issued by the Ld.CIT(E) and furnished certain details, we are of the view that these two appeals should go back to the file of Ld.CIT(E) for reconsideration of the applications filed by the assessee for registration u/s 12A and 80G of the Act. Thus, we restore these two appeals to the file of the Ld.CIT(E) for deciding afresh after providing adequate opportunity to the assessee.

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

Order pronounced in the open court on 21/06/2024

Sd/-
(AVDHESH KUMAR MISHRA)
ACCOUNTANT MEMBER

Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER

Dated: 21/06/2024

**Kavita Arora, Sr. P.S.*

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT
(DR)/Guard file of ITAT.

By order

Assistant Registrar, ITAT: Delhi Benches-Delhi