

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

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER  
AND  
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

**आ.अ.सं./I.T.A Nos.3183 & 3184/Del/2023**

**निर्धारणवर्ष/Assessment Year: 2023-24**

<b>Anant Ehsaas Foundation</b> 73, Lower Ground Floor, Anand Lok, Sadiq Nagar, New Delhi.	<b>बनाम Vs.</b>	<b>CIT (Exemption)</b> Civic Centre, Minto Road, New Delhi.
<b>PAN No.AALAA2452N</b>		
<b>अपीलार्थी Appellant</b>		<b>प्रत्यर्थी/Respondent</b>

<b>Assessee by</b>	<b>Shri R.S. Singhvi, Adv., Shri Satyajeet Goel, Adv. &amp; Shri Rajat Garg, Adv.</b>
<b>Revenue by</b>	<b>Shri Prakash Nath Baranwal, CIT DR</b>

<b>सुनवाईकीतारीख/ Date of hearing:</b>	<b>27.05.2024</b>
<b>उद्घोषणाकीतारीख/Pronouncement on</b>	<b>22.07.2024</b>

**आदेश /O R D E R**

**PER C.N. PRASAD, J.M.**

These two appeals are filed by the Assessee against the orders of the Ld. Commissioner of Income Tax (Exemptions), Delhi dated 25.09.2023 u/s 12AA & 80G of the Act.

2. The Ld. Counsel for the assessee, at the outset, submits that the Ld. CIT(E) dismissed the applications filed by the assessee for registration u/s 12AA & 80G of the Act observing that due to non-submission of documents for verification of charitable nature of objects as well as genuineness of activities the applications filed in Form 10AB for grant of registration u/s 12A & Section 80G(5) of the Act are rejected. Ld. Counsel for the assessee referring to pages 24 to 26 of the Paper Book submits that provisional registration u/s 12A of the Act was in fact granted to the assessee trust on 10.01.2022 from AY 2022-23 to AY 2024-25. Referring to pages 27 to 34 it is submitted that the assessee has furnished Form 10AB application dated 30.03.2023 for obtaining permanent approval with all the requisite details including the orders passed granting provisional approval u/s 12A & 80G(5) of the Act. Ld. Counsel submits that the assessee had in fact furnished copy of certificate of registration along with Memorandum of Association and copies of audited balance sheets for the assessment years 2022-23 & 2023-24 before the Ld.CIT(E). However, the applications for granting registration u/s 12A & 80G(5) of the Act were rejected observing that the assessee has not submitted documents for verification. It is the request of the Ld. Counsel for the assessee that the orders of the

Ld.CIT(E) rejecting the registration u/s 12A & 80G of the Act be restored to the file of the Ld.CIT(E) to reconsider the applications filed by the assessee for registration u/s 12A & 80G of the Act after examining the details already furnished by the assessee.

3. The Ld. DR has no serious objection in restoring the matter to the file of the Ld.CIT(E).

4. Considering the rival submissions and perusing the details furnished before us, we feel it appropriate to set aside the orders passed by the Ld.CIT(E) u/s 12A & 80G(5) of the Act and restore the same to the file of the Ld.CIT(E) for passing fresh orders after considering the details furnished by the assessee in the form of certificate of registration, Memorandum of Association, audited balance sheets for assessment years 2022-23 & 2023-24, provisional approval orders dated 10.01.2022, Form 10AB application of the assessee and pass appropriate orders after providing adequate opportunity of being heard to the assessee. The Ld.CIT(E) if deems appropriate can call for any other details from the assessee before passing the orders in accordance with law.

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

Order pronounced in the open court on 22/07/2024

Sd/-  
**(BRAJESH KUMAR SINGH)**  
**ACCOUNTANT MEMBER**

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

Dated: 22/07/2024

*\*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**