

आयकर अपीलीय अधिकरण
दिल्ली पीठ "जी", दिल्ली
श्री विकास अवस्थी, न्यायिक सदस्य एवं
एम. बालागणेश, लेखाकार सदस्य के समक्ष

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "G", DELHI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &
SHRI M. BALAGANESH, ACCOUNTANT MEMBER

आअसं. 3261 & 3260/दिल्ली/2024 (नि. व. 2024-25)
ITA Nos.3261 & 3260/DEL/2024 (A.Y.2024-25)

Shree Gopal Care Foundation,
252E, Front Portion, 3rd floor, Sant Nagar,
East of Kailash, New Delhi 110065
PAN: ABCTS-5936-J

..... अपीलार्थी / Appellant

बनाम Vs.

Commissioner of Income Tax (Exemption)
Civic Centre, Minto Road, New Delhi 110002

..... प्रतिवादी / Respondent

अपीलार्थी द्वारा / Appellant by : Shri Rajiv Saxena, Advocate
Ms. Sumangla Saxena, Advocate

प्रतिवादीद्वारा / Respondent by : Shri Kanv Bali, Sr.DR

सुनवाई की तिथि / Date of hearing : 23/08/2024

घोषणा की तिथि / Date of pronouncement : 23/08/2024

आदेश / ORDER

PER BENCH:

These appeals by the assessee are directed against the order of Commissioner of Income Tax (Exemptions), Delhi dated 28.06.2024 denying registration to the assessee u/s. 12A and approval u/s. 80G of the Income Tax Act, 1961 (hereinafter referred to as 'the Act'), vide separate orders dated 28.06.2024.

2. Shri Rajiv Saxena, appearing on behalf of the assessee submitted that the solitary reason for denying registration u/s. 12A of the Act and approval u/s. 80G of the Act is that the assessee failed to furnish documentary evidences for purchase of bhusa for gaushala (cow shelter). The Id. Counsel submitted that the assessee had furnished all the relevant details for registration u/s. 12A and approval u/s. 80G of the Act to CIT(Exemptions) including the invoices for purchase of bhusa. However, the assessee would again furnish the requisite documents to the CIT(Exemptions) if, an opportunities is granted.

3. Per contra, Shri Kanv Bali representing the department vehemently supported the impugned orders. The Id. DR submitted that in the absence of requisite documents, the CIT (Exemptions) has rightly denied the application of the assessee for registration u/s. 12A and consequent approval u/s. 80G of the Act.

4. We have heard the submissions made by rival sides and have examined the impugned orders. The assessee *inter alia* provides cow shelter, fodder to rescued, abandoned or stray cows in the National Capital Region. A perusal of the impugned order shows that the registration u/s. 12A of the Act has been denied to the assessee solely for the reason that the assessee has failed to furnish documentary evidences by way of bills and vouchers to substantiate expenditure on bhusa for gaushala. Taking into consideration entire facts, without commenting on merits, we deem it appropriate to restore the application back to the file of CIT (Exemptions) for *denovo* consideration. The assessee shall furnish

all the relevant documents as required by the CIT(E) for proper adjudication of application of the assessee u/s. 12A and 80G of the Act, in accordance with law.

5. The impugned orders passed u/s. 12A and 80G of the Act are *set aside*, and appeals of the assessee are allowed for statistical purpose.

Order pronounced in the open court on Friday the 23rd day of July, 2024.

Sd/-

(M.BALAGANESH)

लेखाकार सदस्य/ACCOUNTANT MEMBER

दिल्ली/Delhi, दिनांक/Dated 23/08/2024

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

NV/-

प्रतिलिपि अग्रेषितCopy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT
4. विभागीय प्रतिनिधि, आय.अपी.अधि., दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar) ITAT, DELHI