

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'G': NEW DELHI**

**BEFORE,  
SHRI S.RIFAUR RAHMAN, ACCOUNTANT MEMBER  
AND  
SHRI VIMAL KUMAR, JUDICIAL MEMBER**

**ITA No.1750/Del/2024  
(ASSESSMENT YEAR-NIL)**

Shrionkar Singh Memorial Trust B-12, NBT Apartments Mayur Vihar, Phase-I Delhi-110091 PAN:AACTS 6795G <b>(Appellant)</b>	Vs.	The CIT(Exemptions) New Delhi-10002  <b>(Respondent)</b>
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Assessee by	Shri V. Raja Kumar, Adv.
Respondent by	Shri Dharam Veer Singh, CIT- DR

Date of Hearing	13/08/2024
Date of Pronouncement	28/08/2024

**ORDER**

**PER VIMAL KUMAR, JM:**

1. The appeal of the Assessee arises out of order of the Learned Commissioner of Income Tax (Exemptions), Chandigarh, [hereinafter referred to as 'Ld. CIT(E)'] dated 30/03/2024, in form of 10AB of the Income Tax Act, 1961 (hereinafter the 'the Act') vide which application to CIT (Exemption), Delhi 2023-24/12AA/11581 was rejected.

**2.** Brief facts of the case are that appellant/assessee filed applications dated 04.09.2023 in Form No. 10AB seeking registration under Section 12A(1)(ac)(iii) and 80G (5) clause (iii) of first proviso of the Income Tax Act, 1961. Appellant was issued a questionnaire dated 19/10/2023 with request to furnish certain details/documents/clarification in support of claim of registration. The appellant failed to reply. The appellant was issued letters dated 14/11/2023 and 04/12/2023. The appellant filed part of details/documents on 18/12/2023. Therefore, a notice dated 09/03/2024 with a request to furnish certain details and documents in support of its claim for registration on or before 12/03/2024 was issued. The appellant/applicant uploaded certain details and documents on 12/03/2024. Reply was also submitted by appellant vide letter dated 12/3/2024 and requested to submit the documents and clarifications.

**3.** Being aggrieved appellant/assessee preferred appeal with following grounds:-

*“i. Having been passed without providing reasonable, proper and adequate opportunity of hearing and opposed to natural justice and must be quashed;*

*ii. rejecting the application for renewal of registration under section 12AB(1)(b)(ii)(B) of the Income Tax Act, 1961 arbitrarily is misconceived, fallacious and illegal which must be quashed with directions to grant the registration as sought.”*

**4.** Learned Authorized Representative for appellant/assessee submitted that Learned CIT(Exemption) without considering

documents erred in rejecting application for registration on the ground that appellant had not carried out any charitable activity as envisaged under section 2(15) of the Income Tax Act, 1961.

**5.** Learned Authorized Representative for department of revenue submitted that appellant/assessee failed to submit complete details regarding activities undertaken as per aims and objectives of the trust.

**6.** From examination of record in light of aforesaid rival submissions it is crystal clear that the applications dated 04/09/2023 in Form No. 10AB seeking registration u/s. 12A(1)(ac)(ii) of the IT Act was filed. As per notice dated 09/03/2024 appellant/assessee filed reply dated 12/03/2024 along with copies of documents and sought some more time to copies of Bank Statement, current year electricity bill in respect of premises for which NOC has been submitted. Ld. CIT(E) reject the application for not filing complete details regarding activities.

**7.** Hon'ble Supreme Court of India in Ananda Social & Educational Trust vs. Commissioner of Income Tax reported as 426 ITR 340 (SC) has held as under:

*“12. Since section 12AA pertains to the registration of the Trust and not to assess of what a trust has actually done, we are of the view that the term ‘activities’ in the previous includes ‘proposed activities’, That is to say, a Commissioner is bound to consider whether the objects of the Trust are genuinely charitable in nature and whether the activities which the Trust proposed to carry on are genuine in the sense that they are in line with the objects of the Trust.”*

**8.** In view of above material facts and well settled principle of law passing of impugned order has led to miscarriage of justice which is required to be remedied. Accordingly impugned order is not just, fair and legal.

**9.** Hence the appeal of the assessee is allowed for statistical purpose. The matter is restored to the file of Ld. CIT(E) for consideration of Form 10AB and consider granting of registration as per law.

Order pronounced on 28<sup>th</sup> August, 2024.

Sd/-

**(S.RIFAUR RAHMAN)**  
**ACCOUNTANT MEMBER**

Dated: 28/08/2024

*Pk/sps*

Copy forwarded to:

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

Sd/-

**(VIMAL KUMAR)**  
**JUDICIAL MEMBER**

ASSISTANT REGISTRAR  
ITAT, NEW DELHI