

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH-F : NEW DELHI

BEFORE SHRI SAKTIJIT DEY, HON'BLE VICE PRESIDENT AND  
SHRI AVDHESH KUMAR MISHRA, HON'BLE ACCOUNTANT MEMBER

ITA Nos.28/Del/2024 & 27/Del/2024  
Assessment Year : N.A.

M/s Pyaro Devi Sewa Trust,  
50, Sandesh Vihar, Pitampura,  
New Delhi – 110 034.  
PAN : AAETP4302Q.  
(Appellant)

Vs. Commissioner of Income Tax  
(Exemptions),  
Delhi.  
(Respondent)

Appellant by : Shri Gautam Jain, Advocate.  
Respondent by : Shri P.N. Barnwal, CIT-DR.

Date of hearing : 04.09.2024  
Date of pronouncement : 09.09.2024

**ORDER**

**Per Saktijit Dey, Vice President :**

Captioned appeals have been filed by the assessee challenging two separate orders passed by learned Commissioner of Income Tax (Exemptions), Delhi rejecting assessee's application seeking registration under Section 12A and approval under Section 80G of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. As far as ITA No.28/Del/2024 challenging rejection of application for registration under Section 12A is concerned, Shri Gautam Jain, learned Counsel appearing for the assessee submitted that while considering the subsequent application filed by the assessee, learned CIT(Exemptions) has granted registration under Section 12A of the Act. Thus, he submitted the appeal has become infructuous.

3. Learned DR agreed with the aforesaid submission of the assessee.

4. In view of the submissions made by the parties, the appeal, having become infructuous, is dismissed.

5. Insofar as appeal in ITA No.27/Del/2024 against rejection of application seeking approval under Section 80G of the Act. There is a delay of 418 days in filing the appeal. The assessee has filed application dated 4<sup>th</sup> June, 2024 seeking condonation of delay in filing the appeal, supported by an affidavit. Explaining the reason of delay, assessee has submitted that it was due to the fact that Shri Brij Mohan Garg, trustee of the assessee-trust had inadvertently failed to comply to all notices and the assessee was also under a bona-fide belief that no appeal arises from the order passed by the competent authority under Section 12AB and under Section 80G of the Act. Thus, he submitted that the delay in filing the appeal, being bona-fide, may be condoned.

6. Learned DR did not oppose condonation of delay.

7. Having considered the submissions of the parties, we are satisfied that the delay in filing the appeal was due to reasonable cause. Accordingly, we condone the delay and admit the appeal for adjudication.

8. Before us, it is the say of the assessee that the application seeking approval under Section 80G of the Act was rejected purely for non-compliance. It is submitted, the trustee of the assessee-trust inadvertently failed to comply with the various notices issued by the competent authority. Thus, he submitted, assessee may be given an opportunity to appear before the competent authority to comply with all the queries and let the application seeking approval under Section 80G of the Act be decided on its own merits.

9. Learned DR did not express any objection against restoration of the issue to the file of learned CIT(Exemptions).

10. Having considered rival submissions, we find that application seeking approval under Section 80G of the Act was rejected purely for non-compliance of various queries. Therefore, we are inclined to set aside the impugned order of learned CIT(Exemptions) and restore the matter back to his file for de-novo adjudication after providing due and reasonable opportunity of being heard to the assessee. Assessee is also directed to comply with all the queries raised or to be raised by learned CIT(Exemptions). After considering the submissions of the assessee and documents furnished,

learned CIT(Exemptions) may pass necessary order on the application of the assessee on its own merits. The appeal is allowed for statistical purposes.

11. In the result, ITA No.28/Del/2024 is dismissed and ITA No.27/Del/2024 is allowed for statistical purposes.

Above decision was pronounced in the open Court on 9<sup>th</sup> September, 2024.

Sd/-  
**(AVDHESH KUMAR MISHRA)**  
**ACCOUNTANT MEMBER**

Sd/-  
**(SAKTIJIT DEY)**  
**VICE PRESIDENT**

VK.

Copy forwarded to: -

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar