

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

**BEFORE SHRI YOGESH KUMAR US, JUDICIAL MEMBER AND  
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER**

ITA No. 1668/Del/2023

ITA No. 1669/Del/2023

Satvic Movement, PD-4A Pitampura, New Delhi, Delhi 110088	<b>Vs.</b>	CIT(Exemption), New Delhi-1100 02
<b>PAN :AACTK8604J</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Shri Abhishek Gupta, Adv.
Department by	Ms.Jaya Chaudhary, Sr. DR

Date of hearing	12.11.2024
Date of pronouncement	13 .11.2024

**ORDER**

**PER YOGESH KUMAR US, JUDICIAL MEMBER:**

The Assessee has preferred the captioned appeals by challenging the orders dated 31.03.2023 wherein the Ld. Commissioner of Income Tax(Exemption) (“CIT(E) for short”) has rejected the registration

under Section 12A of the Income Tax Act, 1961 [“the Act” for short] and also rejected the registration under Section 80G(5) of the Act.

2. The learned counsel for the Assessee submitted that the Ld. CIT(E)) has not provided sufficient opportunity and not considered the material on record and thereby committed error in passing the order impugned, by violating the principles of natural justice, thus, sought for remanding material to the file of the Ld. CIT(E) for fresh consideration.

3. Per contra, Learned DR submitted that the appeals of the Assessee is de void of merit and sought for dismissal of the appeal.

4. We have heard the parties and perused the material.

5. During the proceedings before the Ld. CIT(E), the Assessee has been issued with questionnaire to furnish certain details/documents/clarification in support of claim of registration under Section 12A and 80G(5) of the Act. The applications for registration were rejected on the ground that Assessee has failed to comply with the notices by submitting requisite details and information.

6. Considering the above facts and circumstances, we deem it fit to restore the matter to the file of the Ld. CIT(E) to decide the applications filed by the appellant afresh in accordance with law after providing opportunity of being heard to the appellant. The Appellant is also directed to submit all details/documents/clarification in support of its claim for registration under Section 12A as well as under Section 80G(5) of the Act.

7. In the result, the appeals in ITA Nos.1668 & 1669/Del/2023 are partly allowed for statistical purposes.

**Order pronounced in the open court on 13/09/2024.**

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

**Sd/-  
(YOGESH KUMAR US)  
ACCOUNTANT MEMBER**

Dated: 13 November, 2024.

**Mohan Lal**

Copy forwarded to:

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