

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

**BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &
SMT. RENU JAUHRI, ACCOUNTANT MEMBER**

**ITA Nos.2729 & 2730/Del/2024
[Assessment Year : 2024-25]**

Shree Shyama Shyam Foundation, Flat No.9, Ground Floor, Pocket 26, Sector-24, Rohini, Delhi-110085. PAN-AAYTS6522P	vs	CIT(E), Delhi.
APPELLANT		RESPONDENT
Appellant by	Shri Rohit Jain, Adv., Shri Deepesh Garg, Adv., Ms. Aditi Garg, CA & Shri Sachin Kumar, CA	
Respondent by	Ms. Jaya Chaudhary, CIT DR	
Date of Hearing	04.12.2024	
Date of Pronouncement	04.12.2024	

ORDER

PER RENU JAUHRI, AM :

Both the appeals filed by the assessee are directed against the orders of Ld.CIT(E), Delhi dated 30.03.2024 pertaining to denial of Registration u/s 12AB and 80G Income Tax Act, 1961 (“the Act”). Since similar grounds have been raised, both appeals of the assessee are taken up together for hearing and are being decided by way of this consolidated order for the sake of brevity.

2. The assessee has raised following grounds in both these appeals:-

ITA No.2729/Del/2024 [Assessment Year : 2024-25]

1. *“The Id. Commissioner of Income Tax (Exemptions), New Delhi (the CIT) erred in rejecting the application for registration u/s 12A of the*

Act, and thereby further erred in cancelling the provisional registration, inter alia, because:

- (1) The Id. CIT failed to appreciate the fact that all the documents, called for by the Id. CIT, were submitted by the Assessee and thereby, the Id. CIT erred in observing that, "6. Since, the assessee has not provided complete details, ." and thereby, further erred in not considering the documents submitted by the Assessee.*
 - (2) The Id. CIT vide the impugned order has stated the facts, which except vide para 1, do not pertain to the Assessee and this clearly shows that the order has been made without looking into the record and is patently a cut and paste job and the order is mechanical and without application of mind.*
 - (3) The Id. CIT failed to appreciate the fact that the Assessee is in the process of construction of 'Dharamshala' at Khatu Shyam Mandir, Rajasthan, which is supported by the documents furnished by the Assessee.*
 - (4) The Id. CIT failed to provide proper and adequate opportunity of hearing to the Assessee, as the Id. CIT vide letter dated 26.03.2024, which was signed at 2.24 P.M., just at the fag end of the limitation period, directed the Assessee to appear on 28.03.2024 at 11 A.M. and thus allowed only one day, which by any standard cannot be said to be reasonable and the Id. CIT further failed to consider the request of the Assessee to allow hearing through Video Conferencing as the counsel was not well.*
- 2. The observations made by the Id. CIT, in the impugned order, are against the facts of the case as well as law.*

3. *The impugned order passed by the Id. CIT is against the facts of the case as well as law.”*

ITA No.2730/Del/2024 [Assessment Year : 2024-25]

1. *“The Id. Commissioner of Income Tax (Exemptions), New Delhi (the CIT) erred in rejecting the application for registration u/s 80G of the Act, and thereby further erred in cancelling the provisional registration, inter alia, because:*
- (1) *The Id. CIT failed to appreciate the fact that all the documents, called for by the Id. CIT, were submitted by the Assessee and thereby, the Id. CIT erred in observing that, "6. Since, the assessee has not provided complete details, ." and thereby, further erred in not considering the documents submitted by the Assessee.*
 - (2) *The Id. CIT vide the impugned order has stated the facts, which except vide para 1, do not pertain to the Assessee and this clearly shows that the order has been made without looking into the record and is patently a cut and paste job and the order is mechanical and without application of mind.*
 - (3) *The Id. CIT failed to appreciate the fact that the Assessee is in the process of construction of 'Dharamshala' at Khatu Shyam Mandir, Rajasthan, which is supported by the documents furnished by the Assessee.*
 - (4) *The Id. CIT failed to provide proper and adequate opportunity of hearing to the Assessee, as the Id. CIT vide letter dated 26.03.2024, which was signed at 2.25 P.M., just at the fag end of the limitation period, directed the Assessee to appear on 28.03.2024 at 11 A.M. and thus allowed only one day, which by any standard cannot be said to be reasonable and the Id. CIT further failed to consider the request of the*

Assessee to allow hearing through Video Conferencing as the counsel was not well.

2. *The observations made by the Id. CIT, in the impugned order, are against the facts of the case as well as law.*
3. *The impugned order passed by the Id. CIT is against the facts of the case as well as law.”*

3. Briefly stated facts of the case are that the assessee had filed an application in Form 10AB on 27.09.2023 seeking registration u/s 12A(1)(ac)(iii) of the Income Tax Act, 1961 (“the Act”). In response to the notices issued by Ld.CIT(E), the assessee furnished part details on 29.11.2023. Thereafter, vide order dated 30.03.2024, Ld.CIT(E) rejected the application for grant of registration. Subsequently, in response to the assessee’s application under the RTI Act, ITO (the Headquarter), O/o Ld.CIT(E) vide letter dated 02.07.2024 informed the assessee that, inadvertently, a wrong order was uploaded against its application for registration u/s 12AB of the Act. Accordingly, he forwarded a copy of the correct order dated 29.03.2024 to the assessee.

4. Ld.AR has also submitted that adequate opportunity was not provided to the assessee and only one day notice was given in the last notice issued in March, 2024 before passing the order.

5. We have heard the rival submissions and perused the material placed before us. Clearly the Ld.CIT(E) has uploaded an incorrect order with different facts against the application of the assessee for registration u/s 12AB of the Act. Under these circumstances, we deem it appropriate to restore the matter back to the file of Ld.CIT(E) for fresh consideration of both the applications for

registration u/s 12AB as well as approval u/s 80G of the Act. Needless to add, the assessee should be provided due opportunity of being heard. The assessee is also directed to make requisite compliance before the Ld.CIT(E) to enable him to pass the orders within three months from the date of receipt of this order.

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

Order pronounced in the open Court on 04th December, 2024.

Sd/-

**(VIKAS AWASTHY)
JUDICIAL MEMBER**

** Amit Kumar **

Copy forwarded to:

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

Sd/-

**(RENU JAUHRI)
ACCOUNTANT MEMBER**

ASSISTANT REGISTRAR
ITAT, NEW DELHI