

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH “E” NEW DELHI
BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER
AND
SMT. RENU JAUHRI, ACCOUNTANT MEMBER

ITA No.3938 & 3962/Del/2024
Assessment Year : 2024-25

Lassiv Humanity Trust Flat No. 22, Brothers Apartment Plot No. 16, I.P. Extn. Patparganj, S.O., East Delhi PAN No. AACTL2565R	Vs.	CIT(Exemption) Delhi
(Appellant)		(Respondent)

Assessee by : Sh. Harish Kumar Choudhary, CA Ms. Neetu Jain, CA Sh. Mohit Choudhary, Ca Ms. Milkita Choudhary, Advocate
Department by : Ms. Baljeet Kaur, CIT DR.

Date of hearing : 12-12-2024
Date of pronouncement : 13-12-2024

ORDER

PER RENU JAUHRI, AM :

Both appeals filed by the assessee are directed against the orders dated 23.07.2024 passed by the Commissioner of Income Tax (Exemption), Delhi [hereinafter, the ‘CIT(E) ’].

2.1 Both the appeals related to rejection of application for registration u/s 12A(1)(ac)(iii) and approval u/s 80G of the Act. Since the facts in both the appeals are similar, these are being disposed off vide a common order.

2.2 Following grounds are raised in these appeals: -

ITA No. 3938/Del/2024

“1. That on the facts and circumstances of the appellant's case, Hon'ble CIT (Exemption), Delhi erred in rejecting the application filed in Form10AB vide order passed under section 10AD on 23.07.2024 along with provisional registration granted under section 12A(1)(ac) (iii) of the Income Tax Act, 1961 vide UR No. AACTL2565RE20221 valid from AY 2023-24 to 2025-26 arbitrarily and prejudicially without considering the submission and information submitted by the appellant only on the basis of conjecture and surmises. Thus, rejection of application and cancellation of provisional registration is completely bad in law and liable to be quashed.

2. That the appellant craves to add, alter, delete, modify or withdraw any of the above grounds of appeal.”

ITA No. 3962/Del/2024

“1. That on the facts and circumstances of the appellant's case, Hon'ble CIT (Exemption). Delhi erred in rejecting the application filed in Form10AB vide order passed under section 10AD on 23.07.2024 along with provisional registration granted under clause (iv) of first proviso to section B0G(5) of the Income Tax Act, 1961 vide UR No. AACTL2565RF2022101 valid from 26.08.2022 to AY 2025-26 arbitrarily and prejudicially without considering the submission and information submitted by the appellant only on the basis of conjecture and surmises. Thus, rejection of application and cancellation of provisional registration is completely bad in law and liable to be quashed.

2. That the appellant craves to add, alter, delete, modify or withdraw any of the above grounds of appeal.”

3. Brief facts of the case are that the assessee is a registered trust in Delhi and engaged in providing relief to the poor and needy particularly those affected by violence, including terrorism. The assessee had applied for provisional registration by application dated 17.08.2022 which was granted on 26.08.2022. The assessee subsequently applied for regular registration in Form No. 10AB on 17th January, 2024. In response to the notices issued by Ld. CIT(E), Delhi seeking certain details/ documents, the assessee is stated to have made partial compliance. Therefore the assessee's applications for registration u/s 12A as well as for approval u/s 80G were rejected by the CIT(E) on the ground that requisite details were not furnished.

4. Aggrieved with the orders of Ld. CIT(E), the assessee is in appeal before us.

5. Ld. AR has submitted that even though details sought by the Ld. CIT(E) to establish genuineness of the activities / property were submitted, these were not considered and the application for registration was rejected. He therefore, prayed that the matter may be remanded back to Ld. CIT(E) for fresh consideration. Ld. DR has not objected to this request of the assessee. Accordingly, in the interest of justice, we deem it appropriate to restore the matter back to Ld. CIT(E) for fresh

consideration of the assessee's application for registration u/s 12A as well as Section 80G after giving due opportunity to the assessee. The assessee is also directed to make requisite compliance before Ld. CIT(E).

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

Order pronounced in open Court on 13th December, 2024

Sd/-

(MS. MADHUMITA ROY)
JUDICIAL MEMBER

Dated:13-12-2024

Binita, Sr.P.S.

Copy of order to: -

- 1) The Appellant
- 2) The Respondent
- 3) The CIT
- 4) The CIT(A)
- 5) The CIT-DR, I.T.A.T., New Delhi

Sd/-

(RENU JAUHRI)
ACCOUNTANT MEMBER

Assistant Registrar
ITAT, New Delhi