

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

**BEFORE SHRI S RIFAUR RAHMN, ACCOUNTANT MEMBER
AND SHRI SUDHIR KUMAR, JUDICIAL MEMBER**

ITA No.3228/Del/2024
Assessment Year: 2024

Rastriya Vedic Parmarth Trust, Rameshwar Saini near Vishvakarma Mandir, Sunder Pahlawan Wali Gali, Inder Garhi Gohana, Gonepat (Haryana) PIN: 131 301	Vs.	CIT (Exemption), Chandigarh
PAN :AACTR0295E		
(Appellant)		(Respondent)

Assessee by	Shri Amit Kaushik, Adv.
Department by	Ms. Rajinder Kaur, CIT(DR)

Date of hearing	06.11.2024
Date of pronouncement	11.12.2024

ORDER

PER SUDHIR KUMAR, JUDICIAL MEMBER:

The Assessee preferred the captioned appeal by challenging the order dated 26.04.2024, wherein the Ld. Commissioner of Income

Tax(Exemption) (“Ld. CIT(E) for short”), rejected the application for grant of registration under Section 12A(1)(ac)(vi)-ITEM(B) of the Act.

2. Assessee raised the following grounds of appeal:

1. That the CIT(E) grossly erred in law and on the facts and circumstances of the case in dismissing the application seeking registration under Section 12AB of the Act vide order dated 12.06.2024 without considering the provisions of section 12A and 12AB of the Act.
2. That the CIT(E) grossly erred in law and on the facts and circumstances of the case in dismissing the application seeking registration under Section 12AB of the Act vide order dated 12.06.2024 in violation of the principles of natural justice.
3. That the CIT(E) grossly erred in law and on the facts and circumstances of the case in dismissing the application seeking registration under Section 12AB of the Act vide order dated 12.06.2024 without application of mind to the material on record.
4. The appellant craves for leave to add, amend, vary, omit or substitute any of the aforesaid grounds of appeal at any time before or at the time of hearing of the appeal.
5. That all the grounds are without prejudice to each other.

3. The brief facts of the case are that the assessee is a registered Trust with the Sub-Registrar of Gohana vide Registration No.4244 dated 18.12.2009 and applied for registration under Section 12AB of the Income Tax Act, 1961 in form 10AB dated 01.12.2023 vide acknowledgement no.536796920011223 as per the provisions of Section 12A(1)(aa)(vi)(B) of the Act.

4. The application of the applicant was rejected by the Ld. CIT(E) with the following observations:

“5. The applicant failed to respond to the above query. It is evident that sufficient opportunities were afforded to the applicant to furnish the details/documents. However, complete information was not filed by the applicant, it becomes evident that the applicant is not interested in pursuing the matter. In the absence of submissions regarding query sent on 07.06.2024, which pertain to the Dissolution clause, the presumption of the law is that the assets and liabilities of the society will be distributed amongst the members of the trust in case the trust closes its operations or is disbanded.

5. Learned counsel appearing for the assessee stated that he has mentioned the clause of dissolution of the trust in the trust deed. Ld. CIT(E) without perusing and going through the documents in details, application of the assessee was rejected.

6. Learned DR supported the orders of the authority` below.
7. We have heard both the parties on each and every aspects of the matter and also perused the material available on the record.
8. In this appeal, the only one question raised by the applicant that without reading of the trust deed, the application of registration was rejected by the Ld. CIT(E). He has also stated that in the trust deed, the clause of the dissolution clearly mentions that without considering the application, Ld. CIT(E) rejected the application of the applicant filed under Section 10AB for grant of registration under Section 12A(1)(ac)(vi)-ITEM(B) of the Act rejected.
9. Further more, the applicant had filed the paper book containing pages 1 to 57 only and the trust deed is at pages nos. 19 to 26 of the paper book. In the said trust deed, clause no. (b) 4 shows that the dissolution clause has been mentioned in the deed.
10. In our opinion, we think it necessary that the appellant should be given one more opportunity of being heard. In the interest of justice, the matter is remanded back to the file of the Ld. CIT(E) for fresh adjudication. Hence, the appeal of the appellant is disposed of

accordingly and appellant is also directed to cooperate with the Department by providing all related documents and details with complete information as required under law so that the matter may be decided accordingly. We order accordingly.

11. In the result, the appeal of the appellant is allowed for statistical purposes.

Order pronounced in the open court on 11/12/2024.

Sd/-	Sd/-
(S RIFAUR RAHMN)	(SUDHIR KUMAR)
ACCOUNTANT MEMBER	JUDICIAL MEMBER

Dated: 11th December, 2024.

Mohan Lal

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi