

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'B' BENCH,
NEW DELHI

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER, AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER

ITA No. 2439/DEL/2024[A.Y]
ITA No. 2440/DEL/2024[A.Y]

Clean Air Clean Lung Foundation Vs. The CIT(Exemption)
3rd Floor, 22/39-40, Delhi
West Patel Nagar, New Delhi

PAN: AAJCC 8676 Q

(Applicant)

(Respondent)

Assessee By : Shri Vishal Gupta, CA

Department By : Shri Sanjay Kumar, CIT- DR

Date of Hearing : 10.12.2024

Date of Pronouncement : 13.12.2024

ORDER

PER BENCH:

The above captioned two separate appeals by the assessee are preferred against the order of the CIT(E), Delhi dated 26.03.2024 rejecting application for registration u/s 12A of the Income-tax Act, 1961 [the Act, for short] and approval u/s 80G of the Act respectively.

2. Since common grievance is involved in the captioned appeals, they were heard together and are disposed of by this common order for the sake of convenience and brevity.

3. Representatives of both the sides were heard at length. Case records carefully perused. Relevant documentary evidence brought on record duly considered in light of Rule 18(6) of the ITAT Rules.

4. At the very outset, the ld. counsel for the assessee stated that the order of the CIT(A) order is against the principles of natural justice as the ld. CIT(A) has observed that the assessee has filed only MOA of the assessee company and affidavit and sought adjournment is against the facts of the case. The ld. counsel for the assessee vehemently contended that reply alongwith the requisite documents were submitted on 29.01.2024.

5. It is also the say of the ld. counsel for the assessee that the ld. CIT(A) has observed in his order that the assessee has not filed details as required in spite of giving sufficient opportunity to do so and the assessee could not substantiate its objects are charitable and activities are genuine.

5. The ld. counsel for the assessee further submitted that the ld. CIT(A) rejected the application for registration u/s 12A of the Act and approval u/s 80G of the Act on the sole ground that complete documents for verification of charitable nature of objects as well as genuineness of the activities were not submitted which is against the principles of natural justice. It was vehemently argued that the said assessment order was passed without any application of mind and hence be quashed.

6. The ld. DR fairly conceded to the submission of the ld. counsel for the assessee.

7. We have heard the rival submissions and have perused the relevant material on record. We find that the CIT(A) has not adjudicated the various grounds of appeal where the assessee had challenged the rejection of registration u/s 12A of the Act and approval u/s 80G of the Act. We find that the CIT(A) has dismissed the appeals only on the ground that the assessee did not file complete documents for verification of charitable nature and objects of the assessee company despite being given several opportunities.

8. After careful perusal of the facts and circumstances of the case we are of the considered view that the CIT(E) has not examined the facts of the case as also the documents submitted by the assessee. In view of the above, we arrive at the conclusion that the ld. CIT(E) is required to examine the issues raised before him. Therefore, we set aside the impugned order to file of the ld. CIT(A) to examine the issue afresh in light of our above observations. The assessee is directed to co-operate with the first appellate authority and furnish necessary evidence as called for by the ld. CIT(E). The ld. CIT(E) is directed to decide the issue afresh after allowing reasonable opportunity of being heard to the assessee.

9. In the result, the appeals of the assessee in ITA Nos. 2439/DEL/2024 and 2440/DEL/2024 are allowed for statistical purposes

The order is pronounced in the open court on 13.12.2024.

Sd/-

[CHALLA NAGENDRA PRASAD]
JUDICIAL MEMBER

Sd/-

[NAVEEN CHANDRA]
ACCOUNTANT MEMBER

Dated: 13th DECEMBER, 2024.

VL/

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr.PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	