

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'F' NEW DELHI**

**BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER  
AND  
SHRI VIMAL KUMAR, JUDICIAL MEMBER**

ITA No. 3716/Del/2024  
(Assessment Year : 2023-24)

<b>Zindagi Society</b> 158, Ground Floor, Sandesh Vihar, Pitampura New Delhi – 110 034  <b>PAN : AAAAZ 1691 B</b>  (Appellant)	Vs.	<b>CIT(E)</b> Civic Centre, Minto Road, New Delhi – 110 002  (Respondent)
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Assessee by	Shri R. S. Singhavi, C.A. and Shri Satyajit Goyal, C.A.
Respondent by	Ms. Harpreet Kaur Hansra, Sr. D.R.

Date of Hearing	19.12.2024
Date of Pronouncement	19.12.2024

**ORDER**

**PER VIMAL KUMAR, JM:**

1. The appeal filed by assessee is against the order dated 07.08.2024 of Learned Commissioner of Income Tax (Exemption)-Delhi [hereinafter referred to as 'Ld. CIT(E)'] rejecting application in Form 10AB for grant of registration under section 80G(5)(iii) of the Act and cancellation of provisional registration granted vide order dated 05.04.2022 having Unique Registration No. AAAAZ1691BF20221.

2. Brief facts of the case are that applicant-assessee filed application dated 23.02.2024 in Form 10AB for registration under section 80G(5)(iii) of the Act. The applicant was issued a questionnaire dated 14.03.2024 with a request to furnish certain details/documents/clarifications in support of its claim of registration under section 80G(5)(iii) of the Act. The assessee filed part reply in response to the notice. The applicant was afforded another opportunity vide letter dated 09.05.2024. The learned CIT(E) vide order dated 07.08.2024 rejected the application and cancelled provisional registration.

3. Being aggrieved, applicant preferred present appeal.

4. Learned Authorized Representative for applicant submitted that application is duly registered under section 12AA of the Act. The applicant-society is established for promoting educational activities and all the trustees being associated with charitable activities. Based on registration under section 12AA of the Act, the grant of registration under section 80G is of consequential nature in the absence of any dispute about objects and activities of the society. The applicant had also entered into memorandum of understanding dated 01.02.2023 with the Government of Uttar Pradesh regarding setting up a world class university by investing Rs.350 cr. The Learned CIT(E) ought to have granted approval under section 80G of the Act since assessee was granted exemption

under section 12AA of the Act vide order dated 05.04.2022 from A.Ys. 2022-23 to 2026-27.

4.1 The applicant relied upon the decision of the Co-ordinate Bench of Tribunal in the case of *Bharat Vikas Parishad Maharana Pratap Nyas vs. CIT(E) ITA No.6487/Del/2018* order dated 06.02.2019 which was allowed in favour of the applicant by following the decision of Hon'ble Jurisdictional Punjab and Haryana High Court in the case of *Sonepat Hindu Educational and Charitable Society vs. CIT (2005) 278 ITR 262 (P&H)* in which it was held that registration of an institution under section 12A of the Act is sufficient to of its being established for charitable purposes. Thus, registration under section 80G of the Act cannot be denied.

5. Learned Departmental Representative for the Department of Revenue submitted that applicant had failed to file relevant documents in this regard.

6. From examination of record in light of aforesaid rival contentions, it is crystal clear that learned CIT(E) while rejecting the application in order dated 07.08.2024 observed that the applicant had submitted that it is in search of piece of land for educational institution and will finalize the land in coming 6 to 8 months and start constructions. The applicant claims to have entered into memorandum of understanding dated 01.02.2023 with the

Government of Uttar Pradesh regarding setting up a world class university in Gautam Buddha Nagar by making investment of Rs.350 crore. Applicant-society has registration dated 05.04.2022 from A.Y. 2022-23 to 2026-27 under section 12AA of the Act.

6.1 As per ratio of judgment of Hon'ble Jurisdictional Punjab and Haryana High Court in the case of Sonepat Hindu Educational and Charitable Society vs. CIT (supra), it is well settled that registration of institution under section 12A of the Act is sufficient for charitable purposes. Thus, registration under section 80G cannot be denied. In view of the above material facts and well settled principle of law, in interest of justice, it is considered expedient to restore the matter to the file of the learned CIT(E) for fresh decision in accordance with law.

7. In the result, appeal filed by the assessee is allowed for statistical purposes.

**Order was pronounced in the open court on 19<sup>th</sup> December, 2024**

**Sd/-**  
**(PRADIP KUMAR KEDIA)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(VIMAL KUMAR)**  
**JUDICIAL MEMBER**

Dated: 19.12.2024

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI