

**THE INCOME TAX APPELLATE TRIBUNAL
"H" BENCH, DELHI**

**BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER &
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

**ITA No. 2583/Del/2024
(Assessment Year 2023-24)**

Voice Society 441 Basement, Mathura Road, Janpura Delhi - 110014	Vs.	Commissioner of Income (Exemption) 25 th Floor, Civic Centre, Jawahar Lal Nehru Marg Delhi - 110002
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No: AAATV6503B		
Appellant	..	Respondent

Appellant by :	Sh. Gagan Kumar, Adv, & Sh. Gagandeep, Adv & Ms. Priyanka Mishra, Adv.
Respondent by :	Sh. Sujit Kumar, CIT, DR

Date of Hearing	04.12.2024
Date of Pronouncement	04.12.2024

O R D E R

PER MADHUMITA ROY, JM:

The Instant appeal filed by the assessee is directed against the order dated 30.03.2024 passed by the Ld. CIT(Exemption) whereby and whereunder application filed by the assessee dated 25.09.2023 in Form

10AB for grant of registration under Section 12A(1)(ac)(iii) of the Act has been rejected. Further that the provision for registration of grant on 28.02.2023 for the period commencing from Assessment Year 2023-24 to 2025-26 has been cancelled. The assessee at the very threshold of the matter prayed for setting aside the issue to the file of the Ld. CIT(E) for fresh adjudication of the issue, in view of this particular fact that cancellation of registration on every count appearing at page 4 from paragraph 4.1 to 4.5 of the order impugned is not sustainable since all the requisite documents were duly filed during the course of proceeding before the Ld. CIT(E). In this regard, he has drawn our attention at page 16 (v) and the reply thereto filed by the assessee at page 20 at paragraph 1(a), page 21 paragraph (v) of the paper book. So far as the receipt from other are concerned the details have already been filed by the assessee appearing at page 170 of the paper book filed before us. The assessee further submitted that the lacuna, if any, happened on the part of the assessee is only to this effect that the lacuna narration has not been given along with bank statement. Further that the details of bills and vouchers as per financials as asked for by the CIT(E) has duly been filed by the assessee appearing at page 188 to 216 of the paper book filed before us. All the details as asked for were duly submitted by the assessee, and further that it is the case of the assessee that there is no creditor and therefore, submission of details of creditors does not and cannot arise and the impugned amount was taken by then assessee as loans and advances from the sister concern as it is appearing at page 114 as on 31.03.2023 and the reply by the assessee page 219 dated 27.03.2024 confirmed that.

2. It was further submitted by the Ld. AR before us that the revenue authority has not considered the entire set of documents in its proper

perspective and rejected the application for grant of registration made by the assessee. Further that the document, if any, is required for proper adjudication of the matter by the Ld. CIT(E) the same is required to be asked for from the revenue authority which is a settled position of law in view of the judgment passed by the Hon'ble Delhi High Court in the case of Biba Fashion ltd. Vs. Government of NCT of Delhi, reported in (2024) 161 taxmann.com 339 (Delhi)

3. On the other hand, the Ld. D.R has relied upon the order passed by the Ld. CIT(E).

4. We have perused the entire set of documents as relied upon by the Ld. AR in support of his argument made and we are satisfied that documents as asked for were duly submitted. However, the same has not been taken into consideration in its proper perspective and moreso, if CIT(E) is of the opinion that further document is required to be furnished by the assessee in support of his application for grant of registration the same could have been asked for.

5. Thus, having regard to the entire aspect of the matter, we have expressed our view before the open court and before the Ld. DR as to whether this matter can be set aside to the file of the Ld. CIT(E) for proper adjudication of the same afresh whereupon the Ld. DR has not raised any objection with all his fairness. Thus, considering the entire aspect of the matter in order to prevent the miscarriage of justice, we remit the matter to the file of the Ld. CIT(E) for adjudication of the same afresh upon granting an opportunity of being heard to the assessee and upon considering the evidence on record and any other evidence which

the assessee may choose to file at the time of hearing of the matter. The Ld. CIT(E) is requested to pass a reasoned order strictly in accordance with law.

6. Assessee's appeal is, therefore, allowed for statistical purposes.

Order pronounced in the open court on 04.12.2024

Sd/-
(Brajesh Kumar Singh)
ACCOUNTANT MEMBER

Sd/-
(Madhumita Roy)
JUDICIAL MEMBER

Dated 04.12.2024

PS: Rohit

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI