

IN THE INCOME TAX APPELLATE TRIBUNAL

DELHI BENCH "B", NEW DELHI

BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER,
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER

	ITA NOS. 2464 & 2465/Del/2024		
	A.YR. : 2024-25		
DHANANJAY SANJOGTA FOUNDATION, F-2406, 24 TH FLOOR, ACE A SPIRE, GREATER NOIDA, GAUTAM BUDDHA NAGAR WEST, UTTAR PRADESH-201306 (PAN: AAJCD6112G)	VS.	CIT EXEMPTION, INCOME TAX DEPARTMENT, LUCKNOW, UTTAR PRADESH	
(APPELLANT)		(RESPONDENT)	

Appellant by : Sh. Alakto Majumder, CA & Sh. Ankit Majumder, Adv.

Respondent by : Shri Rajesh Kumar Dhanesta, Sr. DR.

Date of hearing : 31.12.2024

Date of pronouncement : 2.01.2025

ORDER

PER SHAMIM YAHYA, AM :

These appeals by the assessee are against the respective orders of the Ld. CIT Exemption, Lucknow both dated 19.3.2024 pertaining to assessment year 2024-25.

2. The grounds raised in ITA No. 2464/Del/2024 read as under:-
1. On the facts and circumstances of the case and the law, the impugned order issued u/s. 12AB(1)(b)(ii)(B) of the Act is arbitrary and bad in law and deserves to be set aside.
 2. On the facts and circumstances of the case and the law, the Ld. CIT(E) has erred in not appreciating the facts available on record while deciding genuineness of the activity.
 3. On the facts and circumstances of the case and the law, the Ld. CIT(E) has erred in not appreciating that the very purpose of incurring employee related expenditure was to aid and further pursue the charitable objects for which the appellant assessee was set up. The Ld. CIT(E) failed to appreciate that the employees were not the ultimate beneficiaries and only assisted to attain the charitable objects as specified repeatedly in the form of response to the notice and the detailed submissions made.
 4. On the facts and circumstances of the case and the law, the Ld. CIT(E) has violated the principles of natural justice by not providing adequate opportunity of being heard and passing a non-speaking order in violation of judicial precedents.

5. The assessee humbly craves leave to add, alter, or delete all or any of the grounds of appeal.
3. The grounds raised in ITA No. 2465/Del/2024 read as under:-
1. On the facts and circumstances of the case and the law, the impugned order issued under second proviso to clause (ii)(b)(B) of section 80G(5) of the Act is arbitrary and bad in law and deserves to be set aside.
 2. On the facts and circumstances of the case and the law, the Ld. CIT(E) has erred in not appreciating the facts available on record while deciding genuineness of the activity.
 3. On the facts and circumstances of the case and the law, the Ld. CIT(E) has erred in not appreciating that the very purpose of incurring employee related expenditure was to aid and further pursue the charitable objects for which the appellant assessee was set up. The Ld. CIT(E) failed to appreciate that the employees were not the ultimate beneficiaries and only assisted to attain the charitable objects as specified repeatedly in the form of response to the notice and the detailed submissions made.
 4. On the facts and circumstances of the case and the law, the Ld. CIT(E) has violated the principles of natural justice by not providing adequate opportunity of being heard and

passing a non-speaking order in violation of judicial precedents.

5. The assessee humbly craves leave to add, alter, or delete all or any of the grounds of appeal.

4. The brief facts of the case are that assessee has filed an application for registration of trust under section 12AB of the Act on 27.9.2023 in Form No. 10AB under Rule 17A of the I.T. Rules, 1962. Similarly, assessee has also filed an application for grant of approval u/s. 80G of the Act on 27.9.2023 in Form No. 10AB under Rule 11AA of the I.T. Rules, 1962. Both the applications were rejected by the CIT (Exemption), Lucknow. Against the aforesaid action of the Ld. CIT(Exemptions), Lucknow, assessee has appealed before us.

5. We have heard both the parties and perused the records. Ld. Counsel for the assessee submitted that in both the cases, in para 4 of the Ld. CIT(E)'s order there was a requisition note on the activities of the assessee. He further submitted that assessee duly complied with the same. However, Ld. CIT(E) dismissed the assessee's applications on the ground that supporting documents were not provided. Ld. Counsel for the assessee further submitted that there was no requisition of supporting documents, hence, assessee could not provide the same. Therefore, he prayed an opportunity may be granted to the assessee to provide the necessary documents and submissions before the Ld. CIT (E) in the interest of justice. Ld. DR did not have any serious objection to the proposition made by the Ld. AR for the assessee.

6. In view of the aforesaid facts and circumstances of the case and in the interest of justice, we deem it fit and proper to remit back the issues in both the appeals to the file of the Ld. CIT (Exemption), Lucknow with the directions to decide the same, afresh, after giving adequate opportunity of being heard to the assessee, by passing a speaking orders. We hold and direct accordingly.

7. In the result, both the Assessee's appeals are allowed for statistical purposes.

Order pronounced on 2/01/2025.

SD/-

(ANUBHAV SHARMA)
JUDICIAL MEMBER

SD/-

(SHAMIM YAHYA)
ACCOUNTANT MEMBER

SRBHATNAGAR

Copy forwarded to:-

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

Assistant Registrar