

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI “E” BENCH: NEW DELHI**

**BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER &
SHRI SUDHIR KUMAR, JUDICIAL MEMBER**

**ITA No.2037/Del/2024
[Assessment Year : 2024-25]**

Yad Dharam Satya Trust HIG Flat No.308, Barakhamba 6 th Floor, Cateogry III, Pocket-B Type-M, Sector-18-B Multistory, New Delhi-110078 C/o-Ravi Gupta, B-41, LGF Kailash Colony, New Delhi-110048 PAN-AAATY7973N	vs	CIT (Exemption) Delhi
APPELLANT		RESPONDENT
Appellant by	Shri Raghav Sharma, CA	
Respondent by	Ms. Baljeet Kaur, CIT DR	
Date of Hearing	06.01.2025	
Date of Pronouncement	06.01.2025	

ORDER

PER PRADIP KUMAR KEDIA, AM :

The instant appeal has been filed at the instance of the assessee seeking to assail the First Appellate order dated 30.03.2024 passed by Ld. Commissioner of Income Tax (Exemption), Delhi [“Ld.CIT(E)”] u/s 12AB(1)(b)(II)(B) of the Income Tax Act, 1961 [“the Act”] pertaining to assessment year 2024-25.

2. As per the grounds of appeal, the assessee has challenged the denial of registration of the assessee’s trust under s.12AB of the Act.

3. On consideration of the submissions made on behalf of the assessee and on perusal of the impugned order of registration passed under s. 12AB(1)(b)(II)(B) of the Act dated 30.03.2024, it is observed that the CIT(Exemption) has proceeded against the assessee on the premise; (a) The assessee has failed to comply with the notice of hearing and only part reply has been filed as stated in para (2) of the impugned order (b) The utilization of

funds is by way of donation to M/s. Mithu Tara & Rupantaran which entities are not engaged in charitable activities.

4. The Ld. Counsel for the assessee strongly controverted the aforesaid observation and submitted that the allegation of the Ld.CIT(E) is factually incorrect and in any case for the purposes of registration, such aspects are irrelevant.

5. Having regard to the fact that no enquiries were made with the assessee's trust on the aspects of transfer of money to Mithu Tara Yog Vedanta Society etc and also keeping in mind the observations of the Ld.CIT(E) that only a part reply has been filed, we consider it just and proper to restore the issue of registration back to the file of the Ld.CIT(E) for fresh consideration in accordance with law. It shall be open to the assessee to place such explanation and adduce such evidences as may be considered necessary for seeking registration. The Ld.CIT(E) shall pass speaking order on the subject matter of controversy and shall grant registration where he is satisfied that all the pre-requisites for registration under s. 12AB of the Act have been met by the assessee. The order under s. 12AB of the Act shall be passed expeditiously preferably within four months from the service of this order.

6. In the result, the appeal of the assessee is allowed for statistical purposes.

Order dictated and pronounced in the open Court on 06.01.2025.

Sd/-

**(SUDHIR KUMAR)
JUDICIAL MEMBER**

Sd/-

**(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER**

Amit Kumar, Sr.P.S

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI