

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "A" NEW DELHI**

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
AND
SHRI M BALAGANESH, ACCOUNTANT MEMBER**

आ.अ.सं./I.T.A Nos.3009 & 3010/Del/2023

निर्धारणवर्ष/Assessment Year:2023-24

Addi Charitable Trust, B-44, Maharani Bagh, Srinivaspuri, South Delhi, New Delhi. PAN No.AAGTA7577E	बनाम Vs.	CIT Exemption Block E-2, Pratyaksh Kar Bhawan, Civic Centre, Minto Road, New Delhi.
अपीलार्थी Appellant		प्रत्यर्थी/ Respondent

Assessee by	Sh. Rajiv Kumar Jain, CA
Revenue by	Sh. Sanjay Kumar, Sr. DR

सुनवाईकीतारीख/ Date of hearing:	24.01.2025
उद्घोषणाकीतारीख/Pronouncement on	28.01.2025

आदेश /O R D E R

PER C.N. PRASAD, J.M.

These two appeals are filed by the Assessee against different orders of the Ld. CIT(Exemption), Delhi dated 30.08.2023 in rejecting the applications filed by the assessee for registration u/s 12A & 80G of the I.T. Act.

2. Ld. Counsel for the assessee, at the outset, submits that the Ld. CIT(E) passed orders rejecting the application for registration

u/s 12A and 80G observing that the assessee has not furnished details, bills, vouchers, etc. and therefore genuineness of the activities could not be verified. The Ld. Counsel for the assessee submits that these observations of the Ld. CIT(E) are contrary to record as the assessee has furnished all the information called for. Referring to page 2 of the Synopsis filed the Ld. Counsel submits that various replies have been filed along with evidences to prove the genuineness of the activities of the assessee trust.

3. Heard rival contentions, perused the orders of the authorities below and the paper book furnished before us. On plain reading of the order of the Ld. CIT(E) it is noticed that the applications filed by the assessee for registration u/s 12A and 80G for rejected for want of details. However, the Ld. Counsel submits that the following replies were filed before the Ld. CIT(E):

Summary of replies made

S.No.	Date of Notice	Date of Reply filed	Section	Acknowledgment No. generated from e-proceedings	Annexure No. of Paper Book
1.	26.05.2023	08.06.2023	12A(1)	211535108062367	88-89
2.	11.07.2023	14.07.2023	12A(1)	463768301140723	157-158
3.	31.07.2023	07.08.2023	12A(1)	168921871070823	168
4.	26.05.2023	08.06.2023	80G(5)	211374711080623	90-91
5.	11.07.2023	14.07.2023	80G(5)	463865521140723	159-160
6.	31.07.2023	07.08.2023	80G(5)	168781091070823	169

4. Considering the submissions and evidences furnished before us, we feel it appropriate to restore the issue of registration u/s 12A and 80G of the Act to the file of the Ld. CIT(E) for re-appreciating the evidences which are said to be filed by the assessee. Thus, we restore these two appeals to the file of the Ld. CIT(E) for reconsideration of the application filed by the assessee for registration u/s 12A and 80G in accordance with law after providing adequate opportunity of being heard to the assessee.

5. Grounds raised by the assessee in these two appeals are allowed for statistical purposes.

6. In the result, appeals of the assessee are allowed for statistical purpose.

Order pronounced in the open court on 28.01.2025

Sd/-
(M BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER

Dated: 28.01.2025

**Kavita Arora, Sr. P.S.*

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT
(DR)/Guard file of ITAT.

By order

Assistant Registrar, ITAT: Delhi Benches-Delhi