

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
DELHI BENCH 'C' NEW DELHI
BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

ITA No. 4693/DEL/2024 (A.Y. 2024-25)

The Centre for Applied Social Sciences 30-C, Ground Floor, Ram Nagar Extension, Krishna Nagar, Delhi PAN: AAETT5910A	Vs.	ITO (Exemption) 2.1 Ward Exemption 2(1), Civic Centre, New Delhi
Appellant		Respondent

Assessee by	Mrs. Arati Vissanji, Adv
Revenue by	Sh. Daya Inder Singh Sidhu, CIT DR
Date of Hearing	08/04/2025
Date of Pronouncement	17/04/2025

ORDER

PER YOGESH KUMAR, U.S. JM:

The present appeal is filed by the Assessee against the order of the Ld. Commissioner of Income Tax (Exemption) ('Ld. CIT(E)' for short] dated 27/09/2024 pertaining to Assessment Year 2024-25.

2. The grounds of appeal are as under:-

"1. In the facts and in the circumstances of the case and in law, the Ld. CIT(E) erred in holding that the research projects of the appellant are not education u/s. 2(15) of the Act and the activities of the appellant were not undertaken during the year, without considering the documentary evidence submitted and consequently, erred in rejecting the application for final registration u/s 12A of the Act. Accordingly, it is humbly requested that a direction be given to Ld. CIT(E) to issue the certificate of final registration u/s 12A of the Act for a period of five years w.e.f. AY 2024-25 to AY 2028-29.

2. In the facts and in the circumstances of the case and in law, it is humbly submitted to give necessary directions that the filing of audit report u/s 12A(1)(b) of the Act in Form No. 10BB for the AY 2024-25 upon disposal of the appeal under reference shall be due compliance in law to exempt the income in accordance with the provisions of section 11 of the Act.

3. It is humbly prayed that the reliefs as prayed for hereinabove and/or such other reliefs as may be justified by the facts and circumstances of the case and as may meet the ends of justice should be granted.

4. The appellant craves leave to amend or alter any ground or add a new ground which may be necessary."

3. Brief facts of the case are that, the Appellant filed application in form No. 10AB for registration u/s 12(1)(ac)(vi)-ITEM(B) of the Income Tax, 1961 ('Act' for short) before the Ld. CIT(Exemption), Delhi. The application filed by the Appellant came to be rejected by the CIT(Exemption) vide order dated 27/09/2024, which has been called in question in the present Appeal on the grounds mentioned above.

4. The Ld. Counsel for the Appellant submitted that, the Ld. CIT(E) has passed the order impugned without considering the documentary evidence submitted by the Appellant. The Ld. Counsel has also filed paper book producing several documents to substantiate the claim of the Assessee. Thus, sought for allowing the appeal.

5. Per contra, the Ld. Department's Representative submitted that even after providing ample opportunities, the applicant has submitted inadmissible documents and failed to corroborate with those documents by making submissions. In the absence of note consisting of details of activities carried out by the trust since its inception, year wise along with detailed photographs, bills and vouchers and details of places where these activities have been carried out, the Ld. CIT(E) rightly rejected application filed by the Appellant. Thus, sought for dismissal of the Appeal.

6. We have heard both the parties and perused the material available on record. It is seen from the order of the Ld. CIT(E) the application has been rejected on the ground that the Appellant has not substantiated its claim by providing documentary evidence such as, note consisting of details of activities carried out by the trust since its inception, year wise along with detailed photographs, bills and vouchers and details of places where these activities have been carried out. It is the case of the Assessee that though the documents have been produced before the Ld. CIT(E), the same has not been considered while passing the order impugned. In view of the above facts and circumstances, we restore the matter to the file of the Ld. CIT(E) with a direction to decide the application afresh after considering all the

documents produced by the Appellant and pass the order in accordance with law after providing opportunity of being heard to the Appellant. The Appellant is also at liberty to produce all the document as required by the Ld. CIT(E) to substantiate it's the claim.

7. In the result, the appeal filed by the Appellant is partly allowed for statistical purpose.

Order pronounced in the open court on 17th April, 2025

Sd/-

**(NAVEEN CHANDRA)
ACCOUNTANT MEMBER**

Date:- 17.04.2025
R.N, Sr.P.S*

Sd/-

**(YOGESH KUMAR U.S.)
JUDICIAL MEMBER**

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI

