

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "C": NEW DELHI
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

ITA No. 636 & 650/Del/2025

Shri Shyam Dass Baba Trust, C/o. CA R. S. Poonia, D-82B, Siwad Area, Krishna Marg, Bapu Nagar, Jaipur	Vs.	CIT(Exemption), Chandigarh
(Appellant)		(Respondent)
PAN: AAXTS3911M		

ITA No. 1285/Del/2025

Hamara Pyar Hisar Welfare Society, C/o. CA R. S. Poonia, D-82B, Siwad Area, Krishna Marg, Bapu Nagar, Jaipur	Vs.	CIT(Exemption), Chandigarh
(Appellant)		(Respondent)
PAN: AADAH1866M		

ITA No. 1415 & 1416/Del/2025

Street Worldz Trust, C/o. CA R. S. Poonia, D-82B, Siwad Area, Krishna Marg, Bapu Nagar, Jaipur	Vs.	CIT(Exemption), Chandigarh
(Appellant)		(Respondent)
PAN: ABETS9826P		

ITA No. 722 & 723/Del/2025

Shri Sachchiyay (Osian) Mata Ji Trust, C/o. CA R. S. Poonia, D-82B, Siwad Area, Krishna Marg, Bapu Nagar, Jaipur	Vs.	CIT(Exemption), Chandigarh
(Appellant)		(Respondent)
PAN: ABCTS6993H		

Assessee by :	Shri R. S. Poonia, CA
Revenue by:	Shri Jitender Singh, Sr. Dr

Date of Hearing	11/04/2025
Date of pronouncement	11/04/2025

O R D E R

PER M. BALAGANESH, AM

1. These appeals in ITA Nos. 636 and 650/Del/2025, arise out of the order of the Commissioner of Income Tax (Exemption), Chandigarh [hereinafter referred to as 'Id. CIT(E)', in short] dated 14.11.2024 passed u/s 12AB(1)(b)(ii) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 28.12.2017 by the Assessing Officer, DCIT, Circle-16 (2), New Delhi (hereinafter referred to as 'Id. AO').
2. Identical issues in all these appeals and hence, they are taken up together and disposed of by this common order for the sake of convenience.
3. The issue in appeal arises out of the rejection order passed by the Id CIT(E) rejecting the application seeking for registration u/s 12AB(1)(b)(ii) of the Act and exemption u/s 80G of the Act by the Id CIT(E).
4. With the consent of both the parties, Shri Shyam Dass Baba Trust appeal is taken as lead case. The facts of Shri Shyam Dass Baba Trust are taken up for adjudication and the decision rendered thereon shall apply mutatis mutandis for other appeals also.
5. We have heard the rival submissions and perused the materials available on record. The assessee is a charitable trust and had filed an application for registration u/s 12A(1)(ac)(iii) of the Act on 13.05.2024 before the Id CIT(E), Chandigarh. The Id CIT(E) sought to verify the fact as to whether the activities of the trust was carried out in accordance with law and the objects of the trust and

as to whether the activities of the trust are genuine. For this purpose, he issued a detailed questionnaire on 23.09.2024 directing the assessee to furnish various documents on or before 08.04.2024. The list of questions posed are reproduced at pages 3 to 5 of the order of the Id CIT(E). The assessee could not comply with the said questionnaire and had only taken adjournments before the Id CIT(E). Accordingly, the Id CIT(E) dismissed the application seeking registration u/s 12AB of the Act and exemption u/s 80G of the Act by stating that the assessee is not interested in pursuing the registration and consequential exemption u/s 80G of the Act. The Id AR before us prayed for one last opportunity be given to the assessee so that the requisite details could be duly filed before the Id CIT(E). The Id DR who was present in the court at the time of early hearing of appeals hearing stated that the assessee had not cooperated with the Id CIT(E) by furnishing the requisite details that were called for.

6. Considering the rival submissions and considering the fact that the application for registration and consequential exemption u/s 80G of the Act stands rejected by the Id CIT(E) without the presence of the assessee and also considering the fact that the assessee is now willing to provide all the requisite details before the Id CIT(E), we deem it fit and appropriate, in the interest of justice and fairplay, to restore the appeals to the file of the Id CIT(E) for de novo adjudication in accordance with law. Needless to mention that the assessee be given reasonable opportunity of being heard. The assessee is directed to cooperate with the Id CIT(E) by furnishing all the requisite details and not to take unwarranted adjournments. Accordingly, grounds raised by the assessee are allowed for statistical purposes .

7. As stated in earlier part of this order, the decision rendered in case of Shyam Dass Baba Trust shall apply mutatis mutandis to other assesseees also in view of the identical facts except with variance in dates.

8. In the result, all the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 11/04/2025.

-Sd/-
(MAHAVIR SINGH)
VICE PRESIDENT

-Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 11/04/2025
A K Keot

Copy forwarded to

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi