

2. At the very outset, the ld. counsel for the assessee submitted that the ld. CIT(A) has rejected the application for grant of registration u/s 12A(1)ac(iii) of the Income-tax Act, 1961 [the Act, for short] as the assessee failed to file details, information and documents required by the notices to verify the genuineness of the activities of the foundation. It is the say of the ld. counsel for the assessee that the assessee was prevented by sufficient/reasonable cause for not attending the proceedings before the ld. CIT(E).

3. Per contra, the ld. DR relied upon the orders of the authorities below.

4. We have heard the rival submissions and have perused the relevant material on record. We find that the ld. CIT(E) has decided the issue without appreciation of facts. We are of the considered view that the assessee has reasonable cause for not participating before the ld. CIT(E).

5. In view of the above facts and circumstances and in the interest of justice and fair play, we are of the considered view that the matter be restored back to the file of the ld. CIT(E) to decide the issues afresh after allowing adequate opportunity of being heard to the assessee.

6. The ld. CIT(E) is directed to decide the issues afresh after affording reasonable and adequate opportunity of being heard to the assessee. The assessee is also directed to provide necessary information /documents as required by the authorities.

7. In the result, appeal of assessee in ITA No. 1445/DEL/2025 is allowed for statistical purposes.

Order pronounced in open court on 16.05.2025.

Sd/-

**[MAHAVIR SINGH]
VICE PRESIDENT**

Sd/-

**[NAVEEN CHANDRA]
ACCOUNTANT MEMBER**

,
Dated : 16th MAY, 2025.

VL/

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi

SI No.	PARTICULARS	DATES
1.	<i>Date of dictation of Tribunal Order</i>	
2.	<i>Date on which the typed draft Tribunal Order is placed before the Dictation Member</i>	
3.	<i>Date on which the typed draft Tribunal Order is placed before the other Member</i>	
4.	<i>Date on which the approved draft Tribunal Order comes to the Sr. P.S./P.S.</i>	
5.	<i>Date on which the fair Tribunal Order is placed before the Dictating Member for pronouncement</i>	
6.	<i>Date on which the signed order comes back to the Sr. P.S./P.S</i>	
7.	<i>Date on which the final Tribunal Order is uploaded by the Sr. P.S./P.S. on official website</i>	
8.	<i>Date on which the file goes to the Bench Clerk alongwith Tribunal Order</i>	
9.	<i>Date of killing off the disposed of files on the judiSIS portal of ITAT by the Bench Clerks</i>	
10.	<i>Date on which the file goes to the Supervisor (Judicial)</i>	
11.	<i>The date on which the file goes for xerox</i>	
12.	<i>The date on which the file goes for endorsement</i>	
13.	<i>The date on which the file goes to the Superintendent for checking</i>	
14.	<i>The date on which the file goes to the Assistant Registrar for signature on the Tribunal order</i>	
15.	<i>Date on which the file goes to the dispatch section</i>	
16.	<i>Date of Dispatch of the Order</i>	