

आयकर अपीलिय अधिकरण
दिल्ली पीठ "एफ", दिल्ली
श्री विकास अवस्थी, न्यायिक सदस्य एवं
श्री अवधेश कुमार मिश्रा, लेखाकार सदस्यके समक्ष

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "F", DELHI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER

आअसं.3234 & 3235 /दिल्ली/2023 (नि.व. 2024-25)
ITA Nos.3234 & 3235/DEL/2023 (A.Ys.2024-25)

Radha Devi Charitable Trust,
F-7, Bhagwan Dass Nagar,
East Punjabi Bagh, Delhi 110026
PAN: AACTR-1849-Q

..... अपीलार्थी/Appellant

बनाम Vs.

Commissioner of Income Tax (Exemption),
Delhi

.....प्रतिवादी/Respondent

Assessee by: Smt. Rano Jain, Advocate & Ms. Mansi Jain, Chartered Accountant
Department by : Shri Parveen Rawal, Sr. DR

सुनवाई की तिथि/ Date of hearing : 20.02.2025
घोषणा की तिथि/ Date of pronouncement: 20.02.2025

आदेश/ORDER

PER VIKAS AWASTHY, JM:

These two appeals by the assessee are directed against the orders of Commissioner of Income Tax (Exemption)-Delhi, (hereinafter referred to as 'the CIT(E)'), passed u/s. 80G and 12AB of the Income Tax Act, 1961(hereinafter referred to as 'the Act'). Both the impugned orders are of even date i.e. 27.09.2023.

2. Smt. Rano Devi, appearing on behalf of the assessee submits that the assessee is a trust registered under Trust Act. The trust is carrying out charitable cum religious activities. The assessee is running a Goshala, wherein, food and shelter is provided to approximately 60 cows. The assessee intends to expand the shelter to accommodate at least 150 cows and provide sufficient food. The CIT(E) vide impugned orders rejected assessee's applications dated 02/3/2023 for grant of registration u/s. 12A and approval u/s 80G of the Act, respectively without affording reasonable opportunity of making submissions to the assessee. The assessee had furnished details before the CIT(E) and had sought time for providing further details. The CIT(E) without granting further time to the assessee vide impugned orders rejected assessee's application for grant of registration. Consequently, the application for grant of approval u/s. 80G of the Act was also rejected by the CIT(E) vide separate order of even date.

3. Per contra, Shri Praveen Rawal, representing the department vehemently defending the impugned orders submitted that the assessee failed to furnish necessary information asked by CIT(E). Despite affording sufficient opportunity, the assessee failed to furnish the information as sought by the CIT(E).

4. Both sides heard. A perusal of the orders passed by CIT(E) u/s. 12AB and 80G of the Act, respectively reveal that the CIT(E) has rejected said applications of the assessee since requisite details as asked were not furnished by the assessee. Considering entire facts of the case, we deem it appropriate to restore both these appeals back to the CIT(E) for fresh consideration of assessee's applications for grant of registration u/s. 12A of the Act and approval u/s. 80G of the Act. The

CIT(E) shall pass the orders in accordance with the mandate of section 12AB of the Act, after affording reasonable opportunity of making submissions to the assessee, in accordance with law.

5. The assessee is directed to respond to the notice(s) issued by the CIT(E) and furnish necessary details, without fail.

6. In the result, impugned orders are *set aside* and appeals of the assessee are allowed for statistical purpose.

Order pronounced in the open court on Thursday the 20th day of February, 2025.

Sd/-

(AVDHESH KUMAR MISHRA)

लेखाकार सदस्य/ACCOUNTANT MEMBER

दिल्ली/Delhi, दिनांक/Dated 19/05/2025

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

NV/-

प्रतिलिपि अग्रेषितCopy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT/CIT(A)
4. विभागीय प्रतिनिधि, आय.अपी.अधि., दिल्ली/DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Dy./Asstt.Registrar)ITAT, DELHI