

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI “C” BENCH: NEW DELHI**

**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT &  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA Nos.788 & 789/Del/2025**

**[Assessment Year : 2024-25]**

Shri Mahavir Ayurvedic Research Institute Social Welfare Trust, R 52, Gautam Marg, East Vinod Nagar, Delhi-110092. <b>PAN-AAFTS0086D</b>	vs	CIT(Exemption), Delhi
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Appellant by</b>	Shri Ved Mittal, CA	
<b>Respondent by</b>	Shri Dayainder Singh Sidhu, CIT DR	
<b>Date of Hearing</b>	14.05.2025	
<b>Date of Pronouncement</b>	14.05.2025	

**ORDER**

**PER MANISH AGARWAL, AM :**

The captioned appeals by the assessee are directed against the order of Ld. Commissioner of Income Tax (Exemption), Delhi (“the Ld. CIT(E)”) dated 27.12.2024 for the Assessment Year 2024-25, whereby application of the assessee for grant of registration u/s. 12A(1)(ac)(iii) of the Income Tax Act,1961 (“the Act”) was rejected and also the registration u/s 80G is rejected.

2. Brief facts of the case are that Shri Mahavir Ayurvedic Research Institute Social Welfare Trust is a trust incorporated on 25.09.2000 and obtained registration u/s 12A and approval u/s 80G on 29.08.2001. Thereafter, an application on 20.06.2024 in Form 10AB for regular registration u/s 12A(1)(ac)(iii) was filed. The main objections of the assessee company are religious, relief to the poor, education, medical relief, yoga and preservation of environment and advancement of any other objects of general public utility etc. A questionnaire was issued on 09.07.2024 to provide details, documents or clarification to support the registration claim but the assessee did not comply with. Thereafter, another notice on 09.10.2024 was issued requesting for pending details. In response thereto, the assessee filed part reply. Again another opportunity was provided to the assessee

on 11.12.2024 to provide all the requisite pending details/documents. In response thereto, the assessee again filed part reply.

3. Following discrepancies are noticed while filing the part reply on behalf of the assessee-

(a) Bank statement were requisitioned vide letter dated 09.07.2024 for last three Financial years i.e. F.Y 2021-22 to FY 2023-24; and

(b) There is no irrevocable clause in Trust Deed provided by the assessee.

4. In view of the above, the assessee has failed to file above-mentioned details/information required by the notices. However, the Ld. Counsel for the assessee requested that assessee may be granted one more opportunity to represent its case before the Ld. CIT(E) to file pending details/documents as required by Ld. CIT(E).

5. On the other hand, the Ld. CIT DR supported the orders of Ld. CIT(E) and requested for the confirmation of the same.

6. We have heard the rival submissions and perused the material available on record. It is seen that the Ld. CIT(E) on various occasions asked the assessee to file the requisite details from time to time. However, the assessee has failed to file any such information before the Ld. CIT(E), thus, the CIT(E) has denied the registration u/s 12A(1)(ac)(iii) and 80G of the Act. Under these facts and circumstances of the case and in the interest of justice, the matter is restored to the file of Ld. CIT(E) for fresh adjudication on merits in accordance with law after giving reasonable opportunities to the assessee. The assessee is also directed to file the necessary evidences before the Ld. CIT(E) in order to establish the genuineness of its activity. With these directions, both the appeals of the assessee are allowed for statistical purposes.

7. In the result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 14.05.2025.

Sd/-

**(MAHAVIR SINGH)  
VICE PRESIDENT**

Sd/-

**(MANISH AGARWAL)  
ACCOUNTANT MEMBER**

*Date:- 21.05.2025*  
*\*Amit Kumar, Sr.P.S\**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI