

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

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

**ITA No.865 & 866/Del/2025  
[Assessment Year : 2025-26]**

Lord Shiva Gaushala Samiti, Village-Shahpur, Gohana Road, Shahpur, Haryana-132107. <b>PAN-AAAAL7533J</b>	vs	CIT(Exemption), Chandigarh.
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Appellant by</b>	Shri Amit Kaushik, Adv. & Shri Himanshu Sharma, Adv.	
<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), Chandigarh (“the Ld. CIT(E)”) dated 14.12.2024 for the Assessment Year 2025-26, whereby application of the assessee for grant of registration u/s. 12AB of the Income Tax Act,1961 (“the Act”) was rejected. Further, the application for deduction u/s 80G of the Act was also rejected.

2. In both appeals, the assessee has challenged the action of Ld. CIT(E) for rejecting the application for registration u/s 12A(1)(ac)(iii) and 80G of the Act.

3. From the order of Ld. CIT(E), it is seen that the Ld. CIT(E) has rejected the registration u/s 12A(1)(ac)(iii) as the assessee has failed to provide the details as sought for time to time and thus, the Ld. CIT(E) was of the opinion that the assessee has failed to substantiate the genuineness of its activity, charitable objects and commencing of the activities. Since the registration u/s 12AB was rejected, application for registration u/s 80G was also rejected.

4. Before us, the Ld. AR of the assessee submits that the assessee though was not able to file the requisite details before the Ld. CIT(E). However, he requested that assessee may be granted one more opportunity to represent its case before the Ld. CIT(E) to file the documentary evidences 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 from the perusal of the orders of Ld. CIT(E). 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) of the Act as well application for registration u/s 80G was also rejected.

7. Under these facts and circumstances of the case and in the interest of justice, the matter is restored back to the file of Ld. CIT(E) for fresh adjudication on merits in accordance with law after giving reasonable opportunities of being heard 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.

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

Order pronounced in the open Court on 14.05.2025.

**Sd/-**

**(MAHAVIR SINGH)  
VICE PRESIDENT**

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

**Sd/-**

**(MANISH AGARWAL)  
ACCOUNTANT MEMBER**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI