

**THE INCOME TAX APPELLATE TRIBUNAL
“H” BENCH, DELHI**

**BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER &
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

**ITA No.5445/Del/2024
(Assessment Year -----)**

Terapanth Yuvak Parishad Delhi A-875 Shastri Nagar, North West Delhi, New Dehli - 110052	Vs.	Commissioner of Income Tax (Exemption), Delhi
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No: AAIAT4739J		
Appellant	..	Respondent

Appellant by :	Sh. Mayank Patawari, Adv
Respondent by :	Sh. S.K. Jadhav, CIT, DR

Date of Hearing	03.06.2025
Date of Pronouncement	03.06.2025

ORDER

PER MADHUMITA ROY, JM:

The instant appeal filed by the assessee and directed against the order passed by the CIT(Exemption) Delhi, dated 04.09.2204 under Section 12AB(1)(b)(ii)(B) of the Income Tax Act, 1961.

2. There is delay of 22 days in filing this appeal. The Ld. AR appearing for the assessee submitted that reason for delay is non-responsiveness of the Chartered Accountant who was engaged in the matter. The appellant was not aware that the data shared for compliance was not been done by the said Chartered Accountant. Once, the new Chartered Accountant was appointed, proper steps was be taken for filing the instant appeal. The above explanation given by the assessee in filing the appeal late seems to be genuine. Hence, the delay is condoned.

3. At the time of hearing of the matter, the Ld. Counsel appearing for the assessee submitted that the Chartered Accountant who was given the responsibility to take care of the matter has not taken proper steps; the documents as asked for by the Ld. CIT(E) was also not furnished by him and hence, in the absence of any assistance rendered by the assessee the application for registration under Section 12A(1)(ac)(vi) of the Act was rejected by the Ld. CIT(E).

4. Under these facts and circumstances of the matter, the Ld. AR prays for setting aside the issue to the file of the Ld. CIT(E) for adjudication afresh and the assessee be given liberty to submit all the requisite documents in support of application for Registration under Section 12A(1)(ac)(vi) of the Act as submitted by the Ld. AR. Such submission made by the Ld. AR has not been controverted by the Ld. DR with all his fairness.

5. Having heard the Ld. Counsels appearing for the parties and having regard to the facts and circumstances of the matter, we dispose of

this appeal by remitting the issue to the file of the Ld. CIT(E) for consideration of the same afresh upon granting an opportunity of being heard to the assessee and upon considering the evidences on record or any other evidence which the assessee may choose to file at the time of hearing of the matter. It is also made clear that in the event the assessee does not cooperate with the Ld. CIT(E), the said authority would be at liberty to dispose of the issue strictly in accordance with law. We ordered accordingly.

6. The appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 03.06.2025

Sd/-
(Brajesh Kumar Singh)
ACCOUNTANT MEMBER

Sd/-
(Madhumita Roy)
JUDICIAL MEMBER

Dated 18.06.2025

Rohit, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI