

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

**BEFORESHRI SUDHIR KUMAR, JUDICIAL MEMBER  
AND  
SHRI MANISH AGARWAL, ACCOUTANT MEMBER**

**ITA No.930/Del/2025  
Assessment Year: 2025-26**

Virasat 791, Pocket-E Mayur Vihar Phase -II Delhi 110091	<b>Vs.</b>	CIT(Exemption) Delhi
<b>PAN No. AABTJ7482J</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assesseeby	Shri Rakesh Sehgal, CA
Department by	Sh. Dheeraj Kumar Jain, Sr. DR

Date of hearing	25.06.2025
Date of pronouncement	25.06.2025

**ORDER**

**PERSUDHIR KUMAR, JM:**

The assessee preferred the captioned appeal, challenging the order dated 30.12.2024 passed by the Ld. CIT(Exemption) (in short “Ld. CIT (Exemption”) Delhi pertaining to Assessment year 2025-2026.

2. The assessee has raised the following ground of appeal:
  1. *Rejection of Registration/ Approval sought u/s. 12A by the Commissioner of Income Tax (Exemption), Delhi is contrary to facts and law and therefore, rejection is liable to be quashed and approval is liable to be granted to the appellant u/s.12A.*
  2. *The appellant craves leave to add, or amend any of the grounds of appeal.*
  
3. The brief facts of the case are that the assessee has filed an application on 26-06-2024 in Form 10AB for registration u/s 12A(1)(ac)(ii) of the Income tax Act 1961 (in short "the Act"). The assessee was issued a questionnaire on 05-07-2024 to furnish certain details and documents in support of its claim for registration. In the response of the notice assessee made the part compliance vide letter dated 22-07-2024 and filed some details and documents and requested for more time to file the documents. The assessee did not file the documents in the extended time. The Ld. CIT(exemption) considering the documents submitted by the assessee dismissed the application of the assessee. Ld. CIT(Exemption) has observed in his order as under: -

*4. As the assessee has failed to file details/ information required by the notices referred above, in support of genuineness of the activities, charitable objects, commencement of the activities, the application filed in Form 10AB for grant of registration u/s.12A(1)(ac)(ii) is rejected.*

4. Aggrieved by the order of the Ld. CIT(Exemption) the assessee has filed this appeal.

5. Ld. counsel for assessee has submitted that he sought some time to file the documents but without giving the sufficient opportunity of being heard the Ld. CIT(E) has dismissed the application of the assessee. Ld. counsel for the assessee has stated that he wants more time to file the relevant documents.

6. Learned Authorized Representative for Department of Revenue supported the impugned order of the Departmental Authority.

7. We have heard the parties and gone through the material available on record.

8. Ld. counsel for assessee has submitted that complete documents could not be filed during the course of proceedings regarding the trust before the Ld. CIT(Exemption) now he wants to file the documents. In the interest of justice and fair play the we deem it fit to remand the

matter back to the file of the Ld. CIT(Exemption) with direction to consider the documents produced by the assessee. The appeal of the assessee is liable to be allowed.

9. In the result, the appeal of the assessee allowed for statistical purposes.

**Order pronounced in the open court on 25/06/2025.**

**Sd/-  
(MANISH AGARWAL)  
ACCOUNTANT MEMBER**

**Sd/-  
(SUDHIR KUMAR)  
JUDICIALMEMBER**

Dated: 25 June,2025

“Neha, Sr. PS”

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra