

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "A" NEW DELHI**

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
AND
SHRI M BALAGANESH, ACCOUNTANT MEMBER**

**आ.अ.सं./I.T.A Nos.5169/Del/2024
निर्धारणवर्ष/Assessment Years:2023-24**

ANTAR FOUNDATION E-69, Old Village, Jasola, Okhla, New Delhi. PAN No.BBFPK0626K	<u>बनाम</u> Vs.	INCOME TAX OFFICER, Ward 70(1), New Delhi.
अपीलार्थी Appellant		प्रत्यर्थी/ Respondent

Assessee by	None
Revenue by	Shri Jitender Singh, CIT DR

सुनवाईकीतारीख/ Date of hearing:	02.06.2025
उद्घोषणाकीतारीख/ Pronouncement on	27.06.2025

आदेश /O R D E R

PER C.N. PRASAD, J.M.

This appeal is filed by the assessee against the order of the Ld. CIT(Exemptions), Delhi dated 17.10.2024 in denying the registration u/s 12A of the Act.

2. In spite of issue of notice none appeared on behalf of the assessee nor any adjournment was sought. We dispose of this appeal on hearing the Ld. DR on merits.

3. We have heard the Ld. DR, perused the orders of the Ld. CIT(Exemptions), Delhi.

4. In the grounds of appeal, the assessee contended that during the months of June to September, 2024 the Centre was running in Uttar Pradesh and the correspondance was not received at the Registered Office. It was further contended that the registered email was only handle by the persons in accounts department but they did not bring to the notice of the management initially. When the management came to know about the issue of notices by the Ld. CIT(E) it was too late by then the order of the Ld. CIT(E) was passed denying registration u/s 12A of the Act. The assessee therefore contends that an opportunity may be given for submission of details before the Ld. CIT(E) and to put forth its case for registration u/s 12A of the Act.

5. On perusal of the order of the Ld. CIT(E), we noticed that the application filed in Form 10AB seeking for registration u/s 12A(1)(ac)(iii) was rejected and the provisional registration granted vide order dated 22.06.2022 was also cancelled for the reason that the assessee has failed to file details/information called for by the Ld. CIT(E). On perusal of the Ld. CIT(E), we noticed that though the Ld. CIT(E) provided three opportunities for furnishing the necessary information the assessee did not respond to the notices. It is the contention of the assessee that the email address was handled by the

accounts department who did not bring to the notice of the management about the notices issued by the Ld.CIT(E) providing opportunity.

6. Considering the submission of the assessee and taking the totality of facts into consideration we are of the view that assessee may be provided one more opportunity to file the necessary and requisite information before the Ld. CIT(E). Accordingly, we set aside this appeal to the Ld. CIT(E) who shall decided afresh the application for registration u/s 12A of the Act after providing adequate opportunity of being heard to the assessee.

7. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 27.06.2025

Sd/-
(M BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER

Dated: 27.06.2025

**Kavita Arora, Sr. P.S.*

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI