

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

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

**ITA No.2254/Del/2025  
(Assessment Year: 2023-24)**

National Solar Energy Federation of India (NSEFI), 702, Chiranjiv Tower 43, Nehru Palace 110019 Delhi	Vs.	ITO, Ward Exemption-2(4) Civic Centre, Minto Road, New Delhi – 110002
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No: AABTN8293P		
Appellant	..	Respondent

Appellant by :	None
Respondent by :	Sh. Rajesh Kumar Dhanesta, Sr. DR.

Date of Hearing	27.06.2025
Date of Pronouncement	27.06.2025

**ORDER**

**PER MANISH AGARWAL, AM:**

The present appeal is filed by the assessee against the order of Ld. CIT(Exemption), Delhi, dated 18.12.2024 rejecting the application of the assessee for Registration under Section 12A of the Act.

2. Before us the assessee has filed an application for granting early hearing of the appeal on the ground that the other appeal bearing no. 141/Del/2025 filed against the order passed by the Ld. CIT(Exemption) rejecting the application filed for Registration under Section 80G of the Act stood decided by the Coordinate Bench of ITAT wherein the matter was remanded back to the file of Commissioner of Income Tax (Exemption). In the petition it is also submitted that the registration under Section 80G was rejected for the reason that the assessee was not granted Registration under Section 12A of the Act. It is therefore requested that the appeal be taken out.

3. On the other hand, the ld. Senior DR opposed the fact of the assessee and submit that the appeal may be taken up in regular course.

4. Heard both the parties from the perusal of the record, it is seen that the present appeal is filed by the assessee against the rejection order of Ld. CIT(A) on the Registration applied by the assessee under Section 12A of the Act. Reason given by the Ld. CIT(Exemption) is that assessee has not made any submission with respect to the genuineness of the activities of the trust and to establish the chargeable nature. Looking to this facts in our considered opinion it could be fair that one more opportunity be allowed to the assessee by sending back to the matter to the file of Ld. CIT(Exemption) with the direction to the assessee that he would appear in filing all the necessary evidences in support of the Registration require under Section 12A of the Act. With this direction the application filed by the assessee is dispose of and the appeal of the assessee is allowed for statistical purpose.

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

Order pronounced in the open court on 27.06.2025

Sd/-  
(Mahavir Singh)  
VICE PRESIDENT

Sd/-  
(Manish Agarwal)  
ACCOUNTANT MEMBER

Dated 30.06.2025  
Rohit, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI