

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES: G : NEW DELHI

BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER  
AND  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER

ITA No.2092 & 2093/Del/2025  
Assessment Years: 2025-26

Servhindu Jagruti Foundation,  
B-4/192, Sector-8,  
Rohini,  
New Delhi – 110 085.

Vs

CIT (Exemption),  
Delhi.

PAN: ABCCS1020L

(Appellant)

(Respondent)

Assessee by : None  
Revenue by : Shri N.K. Bansal, CIT-DR  
Date of Hearing : 25.06.2025  
Date of Pronouncement : 25.06.2025

ORDER

PER ANUBHAV SHARMA, JM:

These appeals are preferred by the assessee against the orders dated 27.12.2024 of the Ld. Commissioner of Income-tax (Exemption), New Delhi. rejecting applications u/s 12AB and 80G of the Income Tax Act 1961.

2. None appeared for the assessee at the time of hearing. Heard ld. DR. We have gone through the impugned orders and find that while passing the impugned orders, the ld. CIT(E) has observed that necessary documents were not filed leading to a conclusion that the genuineness of the charitable activities is not established. As the orders of the ld.CIT(E) are silent with regard to the

manner/mode of service to the knowledge of the assessee to benefit the assessee, we consider it an appropriate case to give the assessee an opportunity to file the relevant documents/information to the satisfaction of the Id.CIT(E). The issue is restored to the files of the Id.CIT(E) to call for relevant information on these documents and decide the applications afresh as per law, after giving due opportunity of hearing to the assessee. ***The appeals are allowed, for statistical purposes only.***

Order pronounced in the open court on 25.06.2025.

Sd/-

(MANISH AGARWAL)  
ACCOUNTANT MEMBER

Sd/-

(ANUBHAV SHARMA)  
JUDICIAL MEMBER

Dated: 25<sup>th</sup> June, 2025.

dk

Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi