

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'G' NEW DELHI**

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

ITA No.1773/Del/2025
(ASSESSMENT YEAR: 2023-24)

ITA No.1774/Del/2025
(ASSESSMENT YEAR: 2023-24)

The Say Foundation, Flat No. -1227, 1ST Floor Pocket -1 Sector-D, Vasant Kunj, Delhi-110070. PAN: AAETT3686R	Vs.	Commissioner of Income Tax (Exemption), Delhi.
(Appellant)		(Respondent)

Assessee by	CA Manpreet Singh
Department by	Shri N.K. Bansal, CIT- DR

Date of hearing	25.06.2025
Date of pronouncement	25.06.2025

ORDER

PER MANISH AGARWAL, AM:

These appeals are filed by the assessee against the order of Learned Commissioner of Income Tax (Exemptions), Delhi (‘the CIT(E) in short), dated 27.02.2023 and 31.08.2023 rejecting the applications for registration u/s 12A and 80G of the Act respectively. As both the appeals are related to registration u/s 12A and 80G, thus they are decided by a common order.

2. Before us, the Ld. AR of the assessee submitted assessee had filed applications for registration u/s. 12A & 80G of the Act before the ld. CIT(E). It was the submission that the notices issued by ld. CIT(E) to produce specific information however, no notice was received on the email address provided in the application Form 10AB or as provided in IT portal profile thus the same could not be filed. It was the submission that it was in this backdrop that the ld. CIT(E) rejected both the applications filed by the assessee. Ld. AR prayed that the appellant may be granted one more opportunity to produce the

required details as called for by the ld. CIT(E) for granting registration u/s.12A and 80G of the Act.

3. On the other hand, the Ld. CIT-DR objected to the request of the assessee and supported the order of the Ld. CIT(E).

4. We have considered the rival submissions. Ld. CIT(Exemption), Delhi has rejected both the applications filed by assessee for non-compliance. A perusal of the impugned orders of ld. CIT(E), Delhi clearly shows that notices were issued to the assessee to furnish the detailed reply on the specific information called for. However, the appellant failed to furnish the same, for which, the registration u/s. 12A and 80G were rejected by the ld. CIT(E). Now, ld. AR submits that the appellant has all the evidences as sought by ld. CIT(E) and will be produced if the matter is remanded back to the file of ld. CIT(E). Under these circumstances and facts of the case and in the interest of justice, we set aside the order of CIT(E) and remit the issue back to the file of the CIT(E), to decide both the applications of the assessee a fresh after affording reasonable opportunity to the assessee. Assessee is also directed to file all the details and evidences in support of the applications filed for registration u/s 12A and 80G of the Act. All the grounds of appeal taken by the assessee are partly allowed for statistical purposes.

5. In the result, both the appeals of the assessee are partly allowed.

Order pronounced in the open Court on 25.06.2025.

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER

Dated: 30.06.2025.

PK/Sr. Ps

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi