

**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.2130/Del/2025  
(ASSESSMENT YEAR: 2025-26)

ITA No.2131/Del/2025  
(ASSESSMENT YEAR: 2025-26)

Sidhi-Social Integration for Development of Himalaya Foundation, B-50, Christian Colony, Patel Chest, Maurice Nagar Police Station, Kamla Nagar, Malka Ganj, Delhi - 110007 PAN:ABKCS8556P	Vs.	Commissioner of Income Tax (Exemption), Delhi.
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	None
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 30.01.2025 rejecting the applications for registration u/s 12A and 80G of the Act. As both the appeals are related to registration u/s 12A and 80G, thus they are decided by a common order.

2. None appeared for the assessee and Ld. CIT-DR for the revenue who supported the order of the Ld. CIT(E).

4. Heard the ld. CIT-DR. From the perusal of the orders of Ld. CIT(Exemption), Delhi it is seen that he has rejected both the applications filed by assessee in the absence of complete details required vide questionnaire issued from time to time. It is also seen that ld. CIT(E), Delhi issued notices to the assessee to

furnish specific information however, the appellant furnished part details and failed to satisfy the genuineness of charitable nature of its activities. Thus the ld. CIT(E) rejected the applications for registration u/s. 12A and 80G. 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 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. In view of above, 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

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