

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
and
SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER**

**ITA No.255/DEL/2025
(Assessment Year: 2024-25)**

**ITA No.256/DEL/2025
(Assessment Year: 2024-25)**

Jama Masjid Delhi Trust,
4099, First Floor, Urdu Bazar,
Jama Masjid,
Delhi – 110 006.

vs.

CIT (Exemption),
Delhi.

(PAN : AADTJ8223H)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Mohd. Ammar, CA
REVENUE BY : Ms. Pooja Swaroop, CIT DR

Date of Hearing : 30.06.2025
Date of Order : 30.06.2025

ORDER

PER S.RIFAUR RAHMAN, ACCOUNTANT MEMBER :

1. These appeals are filed by the assessee against the order of Id. Commissioner of Income-tax (Exemption)/National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'Id. CIT (E)] dated 18.11.2024 for Assessment Year 2024-25 passed under section 12AA and 80G of the Income-tax Act, 1961 (for short 'the Act').

2. At the time of hearing, it is brought to our notice that Id. CIT (Exemption) rejected the application filed in Form 10AB seeking for registration u/s 12A(1)(ac)(iii) as the assessee has failed to file details/information required by the notices referred at page 3 of his order in support of genuineness of the activities, charitable objects, commencement of the activities etc.. Further it is also brought to our notice that since, the application filed in Form 10AB seeking approval clause (iii) of first proviso to section 80G(5) is hereby rejected, therefore the provisional registration granted vide order dated 08.02.2022 issued for the period from A. Y. 2022-23 is also rejected.
3. After considering the submissions of both the parties, for the sake of overall justice, we are inclined to remit this issue back to the file of Id. CIT (E) to decide the issue on merit after getting proper documentary evidences from the assessee, after giving proper opportunity of being heard to the assessee. Further we direct assessee also to submit relevant information and complied to the notices issued by the lower authorities without seeking any adjournments. We are inclined to allow the appeal of the assessee without charging any penalty with the assurance of the assessee during the proceedings.
4. In the result, the appeals filed by the assessee are allowed for statistical purposes.

**Order pronounced in the open court on this 30TH day of June, 2025
after the conclusion of the hearing.**

**Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER**

**sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

Dated : 30.06.2025/TS

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI