

IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
[DELHI BENCH : "DEHRADUN" NEW DELHI]
BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER

I.T.A. No. 30/DDN/2025

Vasudev Kutumb, 57, Ram Vihar, Dehradun, Uttarakhand PAN: AABTV2762P	Vs.	Commissioner of Income Tax (E), 4 th Pratyakshkar Bhawan, Ram Teerth Marg, Lucknow-226001
Appellant		Respondent
Assessee by	Sh. Pankaj Goyal, Adv	
Revenue by	Sh. A. S. Rana, Sr. DR	
Date of Hearing	09/07/2025	
Date of Pronouncement	09/07/2025	

ORDER

PER YOGESH KUMAR, U.S. JM:

The present appeal is filed by the Assessee against the order of Commissioner of Income Tax (Exemptions) Lucknow, dated 29/11/2024.

2. The appellant filed an Application for registration 80G (5) (iii) of the Income Tax Act, 1961 ('Act' for short). The said application has been rejected vide order impugned dated 29/11/2024 on the ground that the Appellant failed to comply with the notices and failed to produce requisite documents in support of its claim, which is under challenged before us.

3. The Ld. Counsel for the Appellant submitted that the order impugned has been passed in violation of principals of natural justice. Further submitted that the Ld. CIT(E) has not looked into the entire documents produced by the Appellant and passed the impugned order

without providing the opportunity of being heard to the Appellant. Thus sought for allowing the Appeal.

4. Per contra, the Ld. Department's Representative submitted that the Appellant has not complied with the notices issued by the Ld. CIT(E) and not produced any documents in support of the claim, thus the order impugned has been rightly passed by the Ld. CIT(E), therefore, sought for dismissal of the present Appeal.

5. We have heard the parties and perused the material available on record. It can be seen from the order impugned, the Ld. CIT(E) has rejected the application for want of documents to substantiate the claim of the Appellant and the Appellant has not been heard before passing the orders impugned. The Assessee has produced certain documents before us and claimed that those documents are already before the Ld. CIT(E) which are very well substantiate the claim of the Appellant for grant of registration. Considering the above facts and circumstances, we set aside the impugned order of the Ld. CIT(E) and remand the matter to the file of Ld. CIT(E) with a direction to decide the application afresh within a period of two months from the date of receipt of this order. Needless to say, the Ld. CIT(E) shall provide opportunity of being heard to the Appellant and also the opportunity to produce requisite documents.

6. In the result, the appeal of the Appellant is partly allowed for statistical purpose.

Order pronounced in the open court on 09th July , 2025

Sd/-

Sd/-

**(MANISH AGARWAL)
ACCOUNTANT MEMBER**

**(YOGESH KUMAR U.S.)
JUDICIAL MEMBER**

Date:- 09 .07.2025

R.N, Sr.P.S*

Copy forwarded to:

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

**ASSISTANT REGISTR
ITAT, NEW DELHI**