

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

I.T.A. No. 4968/DEL/2024

Rotary Habitat Centre District 3010 Plot No. 53, Sector 6 MB Road, PushpVihar, Delhi PAN: AAAAR1310F	Vs.	CIT(Exemption) Delhi
Appellant		Respondent
Assessee by	Sh. Ravi Bhatia, CA & Ms. Akshita CA	
Revenue by	Sh. Jitender Singh, CIT DR	
Date of Hearing	09/07/2025	
Date of Pronouncement	16/07/2025	

ORDER

PER YOGESH KUMAR, U.S. JM:

The present appeal is filed by the Assessee against the order of Ld. CIT(Exemption) ('Ld. CIT(E) for short), Delhi dated 29/08/2024.

2. The appellant filed an Application for registration u/s 12A (1)(ac)(iii) of the Income Tax Act, 1961 ('Act' for short) in form No. 10AB of the Act. The said application has been rejected vide order dated 29/08/2024 on the ground that the Appellant has not produced requisite documents in support of its application. Aggrieved by the same, the Appellant preferred the present Appeal.

3. The Ld. Counsel for the Appellant submitted that the order impugned has been passed in violation of principals of natural justice,

the Ld. CIT(E) has not provided 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. Thus, we set aside the impugned orders of the Ld. CIT(E) and remand the matter to the file of Ld. CIT(E) with a direction to decide the applications afresh after providing opportunity of being heard to the Appellant. The Appellant is also at liberty to produce any/all documents in support of its claim.

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

Order pronounced in the open court on 16th July , 2025

Sd/-

(MANISH AGARWAL)
ACCOUNTANT MEMBER

Date:- 16.07.2025

Sd/-

(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

R.N, Sr.P.S*

Copy forwarded to:

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

**ASSISTANT REGISTRAR
ITAT, NEW DELHI**