

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. 30/DEL/2025

I.T.A. No. 31/DEL/2025

Sarwati Devi Educational Foundation 137, Munirka Enclave, DDA Flats, SFS, Delhi PAN: ABHCS9124L		Vs.	CIT(Exemption) Civic Centre Delhi
Appellant			Respondent
Assessee by	None		
Revenue by	Sh. Jitender Singh, CIT DR		
Date of Hearing	08/07/2025		
Date of Pronouncement	16/07/2025		

ORDER

PER YOGESH KUMAR, U.S. JM:

The captioned Appeals are filed by the Appellant against the orders of the Commissioner of Income Tax (Exemption)-, Delhi ('Ld. CIT(E)' for short) dated 20/12/2024 wherein the application filed by the Assessee for grant of registration u/s 12A(1)(ac)(iii) of the Income Tax Act, 1961 ('Act' for short) and the approval under Section 80G(5) of the Act were rejected.

2. None appeared for the Appellant. Considering the issue involved in the present Appeals, we deem it fit to decide the Appeals on hearing the Ld. Department's Representative and perusing the material available on record.

3. The Ld. Department's Representative vehemently submitted that the appellant has failed to substantiate the claim in support of the applications filed by the Appellant. Thus, relying on the orders of the Lower Authority, sought for dismissal of the Appeals.

4. We have heard the Ld. Department's Representative perused the material available on record. It can be seen from the orders 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.

5. In the result, the appeals of the Assessee are partly allowed for statistical purpose.

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

Sd/-

**(MANISH AGARWAL)
ACCOUNTANT MEMBER**

Date:- 16 .07.2025
R.N, Sr.P.S*

Sd/-

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

Copy forwarded to:

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

**ASSISTANT REGISTRAR
ITAT, NEW DELHI**