

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
DELHI BENCH 'DEHRADUN/' NEW DELHI**

**BEFORE SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**

ITA No. 04/DDN/2025 (A.Y. 2021-22)

Shri Bhawalur Bhawan Trust Samiti Near Post Office, Ram Lila Ground, Haridwar, Uttarakhand 249401 PAN: AAETS2073D	Vs.	CIT(Exemption) Lucknow
Appellant		Respondent
Assessee by	Ms.Pallavi, CA	
Revenue by	Sh. Amar Pal Singh, Sr. DR	
Date of Hearing	10/07/2025	
Date of Pronouncement	10/07/2025	

ORDER

PER YOGESH KUMAR, U.S. JM:

The present appeal is filed by the Assessee against the order of Ld. Commissioner of Income Tax (Exemption) -Lucknow('Ld. CIT(A)' for short), New Delhi dated 30/12/2024.

2. The appellant filed an Application for registration u/s 12AB (1) (ac)(iii) of the Income Tax Act, 1961 ('Act' for short). The said application has been rejected vide order dated 30/12/2024 on the ground that the Appellant failed to comply with the notices and failed to produce

requisite documents in support of the 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, 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 10th July, 2025

(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

Date:- 10 .07.2025

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

Sr. No.	Particulars	Date
1	<i>Date of dictation of Tribunal Order</i>	16/07/2025
2	<i>Date on which the typed draft Tribunal Order is placed before the Dictation Member</i>	16/07/2025
3	<i>Date on which the typed draft Tribunal Order is placed before the other Member</i>	16/07/2025
4	<i>Date on which the approved draft Tribunal Order comes to the Sr. P.S. /P.S.</i>	
5	<i>Date on which the fair Tribunal Order is placed before the Dictating Member for pronouncement</i>	
6	<i>Date on which the signed order comes back to the Sr. P.S. /P.S</i>	
7	<i>Date on which the final Tribunal Order is uploaded by the Sr. P.S. /P.S. on official website</i>	
8	<i>Date on which the file goes to the Bench Clerk along with Tribunal Order</i>	
9	<i>Date of killing off the disposed of files on the judiSIS portal of ITAT by the Bench Clerks</i>	
10	<i>Date on which the file goes to the Supervisor (Judicial)</i>	
11	<i>Date on which the file goes for Xerox</i>	
12	<i>Date on which the file goes for endorsement</i>	
13	<i>Date on which the file goes to the superintendent for checking</i>	
14	<i>The date on which the file goes to the Assistant Registrar for signature on the tribunal order</i>	
15	<i>Date on which the file goes to dispatch section</i>	
16	<i>Date of Dispatch of the Order</i>	

