

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "A-FRIDAY", NEW DELHI

BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT  
AND  
SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER

	ITA NO. 4321/Del/2025		
	A.YR. : 2024-25		
TUTELAGE ASSOCIATION, F-2/50, DAYAL PUR VISTAR, DELHI – 110 094 (PAN: AADAT6295J)	WELFARE	VS.	CIT (EXEMPTION) DELHI
(APPELLANT)			(RESPONDENT)

Appellant by : None

Respondent by : Sh. Vikram Singh Sharma, Sr. DR

Date of hearing : 18.07.2025

Date of pronouncement : 18.07.2025

**ORDER**

**PER MAHAVIR SINGH, VP :**

This appeal by the assessee is directed against the order of the CIT(Exemption), Delhi dated 20.06.2025 pertaining to Assessment year 2024-25.

2. In this case, an application was filed by the Assessee, requesting therein for grant of early hearing in the main appeal. Considering the reasons made in the application, an early hearing in the matter is granted for today itself and accordingly the appeal is heard, for which Ld. DR has no objection.

3. None appeared on behalf of the assessee, despite issue of notice for hearing, hence, we are proceeding *ex parte* qua the assessee, after hearing the Ld. DR and perusing the records.

4. During the hearing, it is noted that it was the contention of the assessee made in the grounds of appeal that CIT(E) erred in rejecting the application for approval u/s. 80G without considering the substantial documents submitted by the appellant and also no proper opportunity was given to the appellant for canvassing its case, despite having provided initial documentation. However, Ld. CIT(E) noted that assessee has failed to satisfy the genuineness of charitable nature of its activities, therefore, Ld. CIT(E) rejected the approval u/s. 80G of the Act.

5. We have heard the Ld. DR and perused the records. We note that Ld. CIT(E), Delhi, has noted that appellant has not filed complete details/information and has failed to satisfy the genuineness of the activities. However, as per record, the assessee has submitted the details, but perhaps the same was not complete as per the requirement of the Ld. CIT(E), hence, Ld. CIT(E) has rejected the application for grant of approval u/s. 80G of the Act and provisions registration granted for the period 30.10.2021 to AY 2024-25 was

also cancelled. Therefore, in the interest of justice, the matter is remanded back to the file of the Ld. CIT(E) to consider the issues afresh by considering all the evidences / documents. However, Applicant is directed to furnish the complete details/ evidences before the Ld. CIT(E) so as to prove the genuineness of the charitable activities. Ld. DR fairly agreed to this proposition. We hold and direct accordingly.

6. In the result, the appeal filed by the assessee stands allowed for statistical purposes.

Order pronounced in the Open Court on 18.07.2025.

Sd/-

(SHAMIM YAHYA)  
ACCOUNTANT MEMBER

Sd/-

(MAHAVIR SINGH)  
VICE PRESIDENT

*SR BHATNAGGAR*

**Copy forwarded to:-**

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar