

**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. 90/DEL/2025**

Public Police, Ground Floor 21, Hans Bhawan 1, Bahadur Shah Zafar Marg, Delhi <b>Present address:</b> A-100, Second floor, AnandVihar, Delhi- 110092 <b>PAN: AAAETP0034B</b>	Vs	Commissioner of Income Tax (Exemption) Civic Centre, Delhi
<b>Appellant</b>		<b>Respondent</b>
Appellant by	Sh. Pranav Yadav, Adv& Sh. Ankit Garg, Adv	
Revenue by	Sh. Sanjeev Kumar Yadav, CIT, DR	
Date of Hearing	16/07/2025	
Date of Pronouncement	23/07/2025	

**ORDER**

**PER YOGESH KUMAR, U.S. JM:**

The present appeal is filed by the Appellant against the order of Ld. Commissioner of Income Tax (Exemptions) ('Ld. CIT(E) for short), New Delhi dated 09/12/2024.

2. Facts in brief are that the appellant filed an Application for registration u/s 12A (1)(ac)(iii) of the Income Tax Act, 1961 ('Act' for short). The said application has been rejected vide order dated 09/12/2024 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. The Ld. Counsel has also informed the Bench that the Appellant is carrying out its activities from its new premises/address i.e. A-100, Second floor, AnandVihar, Delhi- 110092, thus sought for remanding the matter to the file of the CIT(E) with a direction to communicate the Appellant on the new address.

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 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 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. Further, the Ld.

CIT(E) is directed to communicate the Appellant in its new address i.e. A-100, Second floor, Anand Vihar, Delhi- 110092.

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

**Order pronounced in the open court on 23<sup>rd</sup> July , 2025**

Sd/-

**(MANISH AGARWAL)**  
**ACCOUNTANT MEMBER**

Date:- 23 .07.2025

R.N, Sr.P.S\*

**Copy forwarded to:**

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

Sd/-

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

**ASSISTANT REGISTRAR**  
**ITAT, NEW DELHI**