

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

I.T.A. No. 339/DEL/2025

I.T.A. No. 340/DEL/2025

World Intellectual Foundation G-7, Dhawandeeep Building, Jantar Mantar Road, New Delhi PAN: AAATW6252C	6	Vs	Commissioner of Income Tax (Exemption), Delhi Civic Centre, Minto Road, New Delhi
Appellant			Respondent
Assessee by	Sh. Rakesh Kumar Khiwani, CA		
Revenue by	Ms. Pooja Swaroop, CIT(DR)		
Date of Hearing	22/07/2025		
Date of Pronouncement	22/07/2025		

ORDER

PER YOGESH KUMAR, U.S. JM:

The above captioned appeals are filed by the Assessee against the orders of Ld. Commissioner of Income Tax (Exemptions) ('Ld. CIT(E)' for short), New Delhi, order dated 28/11/2024 and 28/11/2024 wherein the application filed by the Appellant for grant of registration u/s 12A(1)(ac)(iii) and 80G of the Income Tax Act, 1961 ('Act' for short) have been rejected.

2. The Ld. Counsel for the Assessee submitted that the orders impugned have been passed ex-parte, wherein Ld. CIT(E) has not verified the documents produced by the Appellant and without providing opportunity to the appellant to produce further documents and submissions the orders impugned has been passed. Thus, sought for allowing the Appeal.

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 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. Considering the fact that the Assessee is claimed to be conducting charitable activities, should have provided opportunity to the appellant to produce the documents and should have decided the application on its merit. 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 22NDJuly, 2025

Sd/-

**(MANISH AGARWAL)
ACCOUNTANT MEMBER**

Date:- 22 .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**