

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'E': NEW DELHI)**

**BEFORE SHRI S RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA No:- 3150/Del/2025
Assessment Year: 2023-24**

Maharishi Daya Nand Siksha Samiti, VIII, Mudain, Tehsil Mahendragarh, Haryana.	Vs.	Commissioner of Income Tax Department, Exemption, Faridabad, Haryana.
PAN No:AAGAM1456M		
APPELLANT		RESPONDENT

**ITA No:- 790/Del/2025
Assessment Year: 2024-25**

Maharishi Daya Nand Siksha Samiti, VIII, Mudain, Tehsil Mahendragarh, Haryana.	Vs.	Income Tax Officer, Ward-Exemption, Faridabad, Haryana.
PAN No:AAGAM1456M		
APPELLANT		RESPONDENT

Assessee by : Sh. Parikshit Aggarwal, CA
Revenue by : Ms. Amisha S. Gupta, CIT(DR)

Date of Hearing : 16.07.2025
Date of Pronouncement : 16.07.2025

ORDER

PER ANUBHAV SHARMA, JM:

The aforecaptioned appeals have been preferred by the same Assessee against the different order of the Ld. Commissioner of Income -tax (Appeals)-Chandigarh, ([in short (Ld. CIT(A)] dated 21.03.2024 and 12.12.2024 for the Assessment Years 2023-24 and 2024-25. Since identical issues are involved in both the appeals, they are disposed of by this consolidated order for the sake of convenience and brevity.

1.1 The assessee has raised the following grounds in both appeals:

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“1. That on the facts, circumstances and legal position of the case, the Worthy CIT(E) has erred in rejecting registration application moved u/s 12AB even when the appellant was eligible for the same.

2. That on law, facts and circumstances of the case, the order passed by Worthy CIT(E) deserves to be quashed since the same has been passed without affording reasonable opportunity of being heard to the appellant.

3. That the appellant craves leave for any addition, deletion or amendment in the grounds of appeal on or before the disposal of the same.

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1. That on the facts, circumstances and legal position of the case, the Worthy CIT(E) has erred in rejecting registration application moved u/s 80G even when the appellant was eligible for the same.

2. That on law, facts and circumstances of the case, the order passed by Worthy CIT(E) deserves to be quashed since the same has been passed without affording reasonable opportunity of being heard to the appellant.

3. That the appellant craves leave for any addition, deletion or amendment in the grounds of appeal on or before the disposal of the same.

2. On hearing both the sides, we find that while passing the impugned order rejecting application u/s 12A of the Act, the Id. CIT(E) has observed that evidences do not establish running schools as one of the objectives of the Society. Ld. AR has drawn our attention to pages 13-14 of the PB to show the imparting education as per Education Policy is one of the objectives. While going through the impugned order we find that Id. CIT(E) has merely relied a limited part of memorandum of society describing only few of the objectives. Thus we consider it an appropriate case to give the assessee an opportunity to file the relevant

documents/information to the satisfaction of the ld.CIT(E). The issue is restored to the files of the ld.CIT(E) to call for relevant information on these documents and decide the application afresh as per law, after giving due opportunity of hearing to the assessee. The appeals are allowed, for statistical purposes only.

Order pronounced in the open court on 16.07.2025.

Sd/-

**(S RIFAUH RAHMAN)
ACCOUNTANT MEMBER**

Sd/-

**(ANUBHAV SHARMA)
JUDICIAL MEMBER**

Dated: 16/07/2025.
Pooja/dk

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI