

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

**I.T.A. No. 199/DDN/2024**

**I.T.A. No. 202/DDN/2024**

Geeta Bharti Mission 730, Indra Nagar Colony, Near Malik Chowk Dehraudn Uttarakhand <b>PAN: ADTG8817A</b>	Vs.	Commissioner of Income Tax (Exemption) C. r. Building, ITO, I. P. Estate, New Delhi/ Lucknow
<b>Appellant</b>		<b>Respondent</b>
Assessee by	None	
Revenue by	Sh. Amar Pal Singh, Sr. DR	
Date of Hearing	04/08/2025	
Date of Pronouncement	08/08/2025	

**ORDER**

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

These two appeals are filed by the Assessee against the order of the Commissioner of Income Tax (Exemption)-, Lucknow ('Ld. CIT(E)' for short) dated 27/09/2024 wherein the application filed by the Assessee for grant of registration u/s 12AB and 80G of the Income Tax Act, 1961 ('Act' for short) has been rejected.

2. None appeared for the Assessee. Considering the issue involved in the present Appeal we deem it fit to decide the Appeal on hearing the Ld. Department's Representative and perusing the material available on record.

3. The Ld. Department's Representative vehemently submitted that the appellant has failed to substantiate the claim in support of the applications filed before the authority below, therefore, the applications have been rightly rejected which requires no interference at the hands of the Tribunal. Thus, relying on the orders of the Lower Authority, sought for dismissal of the Appeals.

4. We have heard the Ld. Departmental Representative and perused the material available on record. It can be seen from the order impugned, the Ld. CIT(E) has rejected the application on the ground that the applicant has failed to file documentary evidences to enable me to satisfy about the genuineness & commencement of its charitable activities and to verify these activities are in consonance with its objects. Considering the fact that the Assessee is claimed to be conducting charitable activities, the Ld. CIT(E) 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 all the requisite documents to substantiate the claim of the Appellant.

5. In the result, the appeals of the Assessee are partly allowed for statistical purpose.

**Order pronounced in the open court on 08<sup>th</sup> August, 2025**

Sd/-

Sd/-

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

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

Date:- 08 .08.2025

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**