

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'B' NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No. 497/Del/2025
Assessment Year: 2025-26**

Shree Chitragupt Welfare Foundation, House No. 477 Floor Top Block WP Landmark Shiv Market Wazzirpur, New Delhi-110052.	<u>Vs</u>	CIT(Exemption), Delhi.
PAN: ABGCS 4728 P		
APPELLANT		RESPONDENT
Assessee represented by	None	
Department represented by	Ms. Pooja Swaroop, CIT(DR)	
Date of hearing	04.08.2025	
Date of pronouncement	04.08.2025	

ORDER

PER SATBEER SINGH GODARA, J.M:

This assessee's appeal for assessment year 2025-26 arises against DIN and Notice no. ITBA/EXM/F/EXM45/2024-25/1069232636(1), dated 28.09.2024, passed by the learned CIT(Exemption), Delhi, in proceedings u/s 80G of the Income-tax Act, 1961 for assessment year 2025-26.

Case called twice. None appears at the assessee's behest. It is accordingly proceeded ex parte.

2. Ld. CIT(DR) vehemently argues during the course of hearing that the CIT(Exemption) has rightly refused Section 80G registration to the assessee on

account of its failure in filing the corresponding detail/evidences, thereby holding it to have been organizing religious camps, creating religious centres and incurring expenditure for religious activities only.

3. We note in this factual backdrop that the learned CIT(Exemption) has nowhere referred to the assessee's specific supportive material whilst refusing Section 80G registration. And also that his impugned order is further found to be a totally non-speaking one than having discussed the entire issue in detail. We thus deem it appropriate to restore the issue back to the CIT(Exemptions) to readjudicate the assessee's Section 80G registration application herein afresh as per law, preferably within three effective opportunities of hearing. Ordered accordingly.

4. This assessee's appeal in ITA No. 497/Del/2025 is allowed for statistical purposes.

Order pronounced in open court on 04.08.2025.

Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 04.08.2025.

MP

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI