

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "E", DELHI**

**BEFORE SH. S. RIFAUR RAHMAN, ACCOUNTANT MEMBER  
AND  
SH. SUDHIR KUMAR, JUDICIAL MEMBER**

ITA No.907/DEL/2025  
Assessment Year: 2023-24

|  |            |                            |
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| <b>Sh. Digamber Jaiswal Jain Trust, MB-165, Gali No.5, Shakarpur, S.O. Shakarpur, East Delhi-110092<br/>PAN No. AAPTS2505M</b> | <b>Vs.</b> | <b>CIT Exemption Delhi</b> |
| <b>(APPELLANT)</b>   |            | <b>(RESPONDENT)</b>        |

|               |                             |
|---------------|-----------------------------|
| Appellant by  | Sh. Rakesh Joshi, CA        |
| Respondent by | Ms. Amisha S. Gupta, CIT DR |

|                        |            |
|------------------------|------------|
| Date of hearing:       | 14/08/2025 |
| Date of Pronouncement: | 20/08/2025 |

**ORDER**

**PER SUDHIR KUMAR, JUDICIAL MEMBER:**

This appeal by the assessee is directed against the order of the Commissioner of Income Tax (Exemption), Delhi [hereinafter referred to as "CIT(E)"] vide order dated 31.12.2024 pertaining to A.Y. 2023-24 to 2025-26.

2. The assessee has raised the following grounds in appeal:

1. *The learned Commissioner of Income Tax has grossly erred in rejecting the registration without considering the facts and circumstances of the case.*

2. *The learned Commissioner of Income Tax has not considered the material place before him during the proceedings.*

3. *The learned Commissioner of Income Tax ignored the detailed submissions made by the appellant, which included documentary evidence such as audited financial statements, activity reports, donor details, and other supporting documents to substantiate the compliance with the requirements of Section 12A.*

4. *The learned Commissioner of Income Tax acted in violation of natural justice by canceling the 12A registration without properly considering all material facts and documents submitted by the appellant.*

5. *The appellant craves leave to add, amend, alter or delete the said ground of appeal.*

3. The brief facts of the case are that the assessee is a trust incorporated on November 04, 1992. The assessee has obtained provisional registration vide CPC order No. AAPTS2505ME20221 issued for the period from AY 2023-24 to AY 2025-26 under Sub clause (vi) of clause (ac) of sub section (1) of section 12A Of the Income Tax Act, 1961(in short “the Act”). The assessee filed an application on 04-06-2024 in Form 10AB for regular registration u/s 12A(1) (ac) (iii) of the Act. Ld.

CIT(E) issued the questionnaire to the assessee. In the compliance of the notice the assessee partly furnished the reply. After considering the reply submitted by assessee the Ld. CIT (E) vide his order dated 31-12-2024 rejected the application for registration of the applicant and cancelled the provisional registration of the assessee. Aggrieved the order of the Ld.CIT(E) the assessee filed the appeal before the tribunal.

3. The Ld. AR submitted that without considering the documents submitted by the assessee the Ld. CIT(E) dismissed the application u/s 12A of the Act of the assessee. He further submitted that the assessee has filed the documents to establish the fact that the assessee is doing the charitable activities.

4. The Ld. DR has relied upon the orders of the lower authority.

5. We have heard the rival contentions and perused the material available on record. It is an admitted fact that despite opportunities granted by CIT(E) the assessee filed the partly submissions before the authority, for which the application was dismissed by the CIT(E).

6. The Ld. AR of the assessee stated that the assessee is providing the charitable services to the public at large without any discrimination of religion, cast or creed. He also submitted that documents were produced before the Ld. CIT(E) but

without considering the same the application of registration was rejected.

7. Since in the instant case the CIT(E) has dismissed the appeal without considering the documents submitted by the assessee, therefore, considering the totality of the facts and circumstances of the case and in the interest of justice, we deem it proper to restore the issue to the file of the CIT(E) with a direction to grant one final opportunity to the assessee to substantiate its claim and decide the issue as per fact and law. The assessee is also directed to appear before the CIT(E) and cooperate in the proceedings. The grounds raised by the assessee are accordingly allowed.

8. In the result, the appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in the open court on 20.08.2025.

Sd/-

**(S. RIFAUR RAHMAN)**  
**ACCOUNTANT MEMBER**

Neha, Sr. PS

Date: 20.08.2025

Copy forwarded to:

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

Sd/-

**(SUDHIR KUMAR)**  
**(JUDICIAL MEMBER)**

ASSISTANT REGISTRAR  
ITAT DELHI