

**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.906/DEL/2025  
Assessment Year: 2021-22

<b>Shri Digamber Jain Samaj Kasan (Regd) 2769 Ist Floor Baan Rassi Market Qutab road Sadar Bazar Delhi - 110006 PAN No. AASTS0788F</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. Gupt, 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. 2021-22.

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 placed before him during the proceedings.*

3. *the CIT(E) arbitrarily ignored the documentary evidence, submissions, and explanations provided by the appellant, which were sufficient to prove compliance with statutory requirements.*

4. *the CIT(E) acted in violation of the principles of natural justice by canceling the 12A registration without properly considering the submissions and documents submitted by the appellant.*

5. *the CIT(E) has unjustly deprived the appellant of the rightful exemption under Section 12A, which has been duly granted and complied with over the years.*

6. *The appellant craves leave to add, amend, alter or delete*

3. The assessee is a society incorporated on October 09, 1997. The applicant has obtained provisional registration vide CPC order No. AASTS0788FE20206 issued for the period from

AY2021-22 to AY2023-24 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 applied for the regular registration u/s 12A (10 (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 the assessee the Ld. CIT(E) rejected the registration application 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 appeal of the assessee. to substantiate the compliance with the requirements of Section 12A. He further submitted that the assessee has filed the documents to establish the fact 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 appeal was dismissed by the Ld. CIT(E).

6. 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 allowed.

7. 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