

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'G': NEW DELHI**

**BEFOREMS. MADHUMITA ROY, JUDICIAL MEMBER  
AND  
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

ITA No.1722/Del/2025  
(ASSESSMENT YEAR: 2024-25)

ITA No.1723/Del/2025  
(ASSESSMENT YEAR: 2024-25)

Bhartiya Tattva Foundation (Trust), 897/7, D M Road, Bulandshahr, Uttar Pradesh-203001. PAN-AAFTB0473P	Vs.	Income Tax Officer, Ward-2(3)(3), Bulandshahr.
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	None
Department by	ShriMahesh Kumar, CIT-DR
Date of Hearing	14/08/2025
Date of Pronouncement	22/08/2025

**ORDER**

**PER MADHUMITA ROY, JM:**

Both the appeals filed by the assessee are directed against the different orders both dated 28.11.2024 passed by the Commissioner of Income Tax (Exemptions), Lucknow [hereinafter referred to as 'the Ld. CIT(E)] under Section 80G and 12AA (1)(b)(ii) of Income Tax Act, 1961 respectively both for Assessment Years 2024-25.

2. None appeared on behalf of the assessee at the time of hearing, neither any adjournment has been sought for. However, having regard to the order passed by the Ld. CIT(E) on the activities claimed to have been maintained by the assessee being charitable purposes, these appeals are heard analogously and are being disposed of ex-parte.

3. Both appeals filed by the assessee are directed against different orders both dated 28.11.2024 passed by Ld. Commissioner of Income Tax (Exemptions), Lucknow rejecting the grant of registration under Section 12AB and 80G of the Income Tax Act as prayed by the assessee. The assessee trust made an application for registration under Section 12AB of the Income Tax Act, 1961 dated 21.01.2023 and also an application for registration of Trust under Section 80G(5) of the IT Act dated 10.05.2024 both in Form No.10AB under Rule 17A of the Income Tax Rules, 1962. It appears from the records that registrations so prayed for by the assessee were rejected due to non-filing of relevant documents by the assessee; no details of activities have been filed. In the absence of evidence with regard to the commencement of the charitable activities, no verification could have been done, neither the genuineness of the activities as per object of the trust could be verified. Therefore, in fact, in the absence of proper documentary evidence to satisfy the genuineness and commencement of the charitable activities of the assessee Trust, both the applications stood rejected.

4. Under these facts and circumstances, we find it fit and proper to grant a further opportunity of being heard to the assessee in order to prevent the miscarriage of justice. We thus, dispose of these two appeals by remitting the issues to the file of the Ld. CIT(E) to consider the same afresh on the basis of the evidences to be produced by the assessee before it and upon granting opportunity of being heard to the assessee. The assessee trust is also directed to furnish all the required documents in order to satisfy the genuineness in support of the activities rendered by the assessee before the Ld. CIT(E) at the time of hearing of the issues. We also make it clear that in the event the assessee does not cooperate with the Ld. CIT(E), the said authority would be at liberty to dispose of the issues strictly in accordance with law.

5. In the result, the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 22.08.2025.

Sd/-

Sd/-

**(NAVEEN CHANDRA)**  
**ACCOUNTANT MEMBER**

**(MADHUMITA ROY)**  
**JUDICIAL MEMBER**

Dated:.22.08.2025

*Rohit, Sr.PS*

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI