

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'C' BENCH,  
NEW DELHI

BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND  
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER

ITA No. 4774/DEL/2025 [A.Y. ]  
ITA No. 4775/DEL/2025 [A.Y. ]

Janak Mohini Kapur  
Memorial Trust  
GP - 37, Sector - 18, HSHDC  
Gurugram [Haryana]

Vs.

The C.I.T(E)  
Chandigarh

PAN : AAETJ 1655 N

(Applicant)

(Respondent)

Assessee By : Shri Deepak Kataria, CA

Department By : Shri Dheeraj Kumar Jain, Sr. DR

Date of Hearing : 22.08.2025

Date of Pronouncement : 22.08.2025

**ORDER**

**PER NAVEEN CHANDRA, ACCOUNTANT MEMBER:-**

Both the above captioned separate appeals by the assessee are preferred against the order of the ld. CIT(E), Chandigarh dated

14.02.2025 rejecting the application for registration u/s 12A(1)(ac)(iii) and u/s 80G(5)(iii) of the Income-tax Act, 1961 [the Act, for short].

2. Since both the captioned appeals were heard together and pertain to same assessee, they are disposed of by this common order for the sake of convenience and brevity.

3. Representatives of both the sides were heard at length. Case records carefully perused. Relevant documentary evidence brought on record duly considered in light of Rule 18(6) of the ITAT Rules.

4. Briefly stated the facts of the case are that the assessee is a charitable trust engaged in education and social welfare activities for the benefit of underprivileged and marginalized sections of the society.

6. The assessee filed Form 10AB and applied for registration u/s 12A(1)(ac)(iii) and for permanent registration u/s 12AB of the Act. The ld. CIT (Exemption) issued notices and asked to furnish several documents to which the assessee filed its reply by furnishing the documents as called for.

7. CIT (Exemption) rejected the registration applications vide order dated 14.02.2025 without granting any opportunity of being heard to the assessee. The assessee again applied for registration which was rejected.

8. The assessee is aggrieved and has come in appeal before us and submitted that the ld. CIT(E) did not consider the reply of the assessee nor its annexures and passed order. The ld. CIT(A) was not right in rejecting the applications of the assessee for registration 12A(1)(ac)(iii) and u/s 80G(5)(iii) of the Act.

9. Per contra, the ld. DR relied upon the orders of the ld. CIT(E).

10. We have given a thoughtful consideration to the order of the CIT (Exemption). We find that the assessee has filed several documents and evidences before us, which were filed by the assessee before the CIT(E), to establish the genuineness of the activities of the trust. The rejection of grant of registration by ld. CIT(A) is not justified as the ld. CIT(E) has not given adequate opportunity of being heard to the assessee which is apparent from the record. Accordingly, in the interest of justice and fair play, we restore the issues to the file of the ld. CIT(E). The assessee is

directed to furnish the necessary documents for verification and the Id. CIT(E) is directed to examine the same and decide the issues as per the provisions of law after affording reasonable and sufficient opportunity of being heard to the assessee.

11. In the result, both appeals of assessee in ITA No. 4774/DEL/2025 and ITA No. 4775/DEL/2025 are allowed for statistical purposes.

The order is pronounced in the open court on 22.08.2025.

Sd/-

**[MAHAVIR SINGH]  
JUDICIAL MEMBER**

Sd/-

**[NAVEEN CHANDRA]  
ACCOUNTANT MEMBER**

Dated: 22<sup>nd</sup> AUGUST, 2025.

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,  
ITAT, New Delhi

Sl No.	PARTICULARS	DATES
1.	<i>Date of dictation of Tribunal Order...</i>	<i>21.01.2025</i>
2.	<i>Date on which the typed draft Tribunal Order is placed before the Dictation Member</i>	<i>.02.2025</i>
3.	<i>Date on which the draft Tribunal Order is placed before the other Member</i>	
4.	<i>Date on which the approved draft Tribunal Order comes to the Sr. P.S./P.S.</i>	
5.	<i>Date on which the fair Tribunal Order is placed before the Dictating Member for pronouncement</i>	
6.	<i>Date on which the signed order comes back to the Sr. P.S./P.S</i>	
7.	<i>Date on which the final Tribunal Order is uploaded by the Sr. P.S./P.S. on official website</i>	
8.	<i>Date on which the file goes to the Bench Clerk alongwith Tribunal Order</i>	
9.	<i>Date of killing off the disposed of files on the judiSIS portal of ITAT by the Bench Clerks</i>	
10.	<i>Date on which the file goes to the Supervisor (Judicial</i>	
11.	<i>The date on which the file goes to the Assistant Registrar for endorsement of the order</i>	
12.	<i>Date of Despatch of the Order</i>	