

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

**BEFORE SH. SUDHIR KUMAR, JUDICIAL MEMBER  
AND  
SH. MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.698/DEL/2025

Assessment Year: --

<b>Ganga Samagra Nyaas, H-84, Lajpat Nagar-1, New Delhi-110024 PAN No.AACTG5671P</b>	<b>Vs.</b>	<b>CIT (Exemptions) Delhi</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	Sh. Samyak Jain, Advocate (Virtual)
Respondent by	Sh. Dayainder Singh Sidhu, CIT DR

Date of hearing:	18/08/2025
Date of Pronouncement:	18/08/2025

**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 27.12.2024.

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

1. *On the facts and circumstances of the case Id. CIT (Exemption) has erred both on facts and in law in rejecting the application for registration under section 12AB of the Act.*
2. *On the facts and circumstances of the case Ld. CIT (Exemption) erred in rejecting the appellant's application under Section 12AB is arbitrary and unjust as the appellant had substantially complied with notices and submitted all documents requested by its consultant mainly audited financial statements based on the audit reports, photographs of events and other evidence, etc. except some additional documents due to lack of knowledge and unawareness of procedural requirements and requests that minor procedural lapses should not overshadow the substantial compliance and genuineness of the trust's charitable activities.*
3. *On the facts and circumstances of the case Ld. CIT (Exemption) has erred both on facts and in law in rejecting the application for registration under section 12AB of the Act despite the fact that the assessee is having objects which are charitable in nature and the activities of the assessee society are genuine.*
4. *On the facts and circumstances of the case Ld. CIT (Exemption) has erred both on facts and in law in rejecting the application for registration under section 12AB, ignoring the fact that the only two conditions which are to be verified by the CIT, at this stage are the objects of trust being charitable in nature and the activities being genuine.*

3. The Ld. AR submitted that the Ld. CIT(E) rejected the application of the applicant for registration as well as for

provisional registration obtain by the applicant. The Ld. CIT(E) observed as under :-

4. Further, the applicant has not furnished even basic undertakings as required vide notice dated 18.07.2024. Vide query No.15(iii) of notice dated 18.07.2024 the applicant was required to provide bank statements, bank book cash book with narrations for last three years & till date for the current financial year. However, the applicant has failed to provide bank statements, bank book, and cash book with narrations for F.Y. 2021-22 to 2023-24 as well as details of donations, which are crucial to ascertain the genuineness of the activities of trust.

4. Further, vide query under 15(viii) of the notice dated 18.07.2024, the applicant was specially asked to furnish bills and details of beneficiaries in support of its claim. However, despite being afforded ample opportunities, the applicant has failed to file any bill and details of beneficiaries. Hence, the claim of the applicant with regard to carrying out charitable activities remain unsubstantiated.

5. In view of the above facts, the genuineness of the activities of the applicant trust and its object is not established. Therefore, the conditions for registration u/s. 12A are not satisfied hence the application filed on 21.06.2024 in Form 10AB for grant of registration u/s. 12A (1)(ac) (iii) is rejected and provisional registration obtained by the applicant on 01.10.2021 vide URN AACTG5671PE 20211 for A.Y. 2022-23 to A.Y. 2024-25 is also hereby cancelled.

6. The Ld. DR has submitted that the Ld. AR has failed to provide the relevant documents before the Ld. CIT(E), the application was rightly rejected by the CIT(E).

7. We have heard both the parties and perused the material available on record. In the ground No.2 the Ld. AR has stated that he has submitted the relevant documents before the Ld. CIT(E) but some additional documents were not submitted due to lack of knowledge and unawareness of procedural requirements. On this basis the application was rejected because the assessee wants to file the additional documents which was summoned by the Ld. CIT(E). In the interest of the justice and fair play we deem it fit to restore the issue to the file of CIT(E) for fresh adjudication. One final opportunity is given to the assessee and the assessee is directed to co-operate with the Ld. CIT(E).

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

Order pronounced in the open court on 18.08.2025.

Sd/-

**(MANSIH AGARWAL)**  
**ACCOUNTANT MEMBER**

Neha, Sr. PS  
Date: .08.2025

Sd/-

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

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT DELHI