

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

**BEFORE
SHRI SUDHIR KUMAR, JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.1308/Del/2025
(ASSESSMENT YEAR-2025-26)

ITA No.1309/Del/2025
(ASSESSMENT YEAR-2025-26)

Vara Foundation B-2/60, Safdarjung Enclave Delhi-110029. PAN-AACTV4335K (Appellant)	Vs.	CIT(Exemption), Delhi. (Respondent)
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Assessee by	Written submission
Department by	Sh. Dayainder Singh Sindhu, CIT-DR
Date of Hearing	21/08/2025
Date of Pronouncement	29/08/2025

ORDER

PER MANISH AGARWAL, AM:

Both the appeals are filed by the assessee against the orders of the Ld. Commissioner of Income Tax (Exemption), Delhi [CIT(E), in short] dated 30.01.2025 rejecting the approval/registration sought u/s 12A(1)(ac)(iii) and u/s 80G(5) of the Income Tax Act, 1961 (hereinafter referred as 'the Act').

2. The assessee has filed two separate appeals against the separate orders passed by the Ld. CIT(E) both dated 31.01.2025 wherein the assessee has challenged the action of the Ld. CIT(E) for rejection of approval/registration u/s 12AB(1)(ac)(iii) and 80G(5) of the I.T. Act.

3. From the perusal of the order, it is seen that the assessee has filed Form 10B for granting registration u/s 12AB(1)(ac)(iii) which stood rejected as the assessee has failed to provide the details as sought for time to time and thus,

the Ld. CIT(E) was the opinion that the assessee has failed to substantiate the genuineness of its activity.

4. Before us, the Ld. AR of the assessee submits that the assessee though was not able to file all the requisite details before the Ld. CIT(E), however, he requested that assessee may be granted one more opportunity to represent its case before the Ld. CIT(E) to file the documentary evidences as required by Ld. CIT(E).

5. In reply, the Ld. CIT-DR supported the orders of Ld. CIT(E) and requested for the confirmation of the same.

6. We have heard the rival submissions and from the perusal of the order of Ld. CIT(E), it is seen that the Ld. CIT(E) asked the assessee to file details / documents / clarifications in support of its claim of registration u/s 12A(1)(ac)(iii) of the Income Tax Act. In compliance, assessee filed certain details. The Ld. CIT(E) observed that assessee trust claimed expenses under the head “blood donation camp, distribution of books, distribution of foods, awareness camp of environment of pollution etc.” However, year wise complete details and bills thereof to substantiate the expenses were not filed. Assessee filed few copies of the bill. After perusing the same the Ld. CIT(E) observed that in absence of precise details the genuineness of nature of activity being charitable cannot be determine. Ld. CIT(E) further observed that assessee has not submitted any prior intimation/ approval from the department for amending the trust deed. He thus finally observed that assessee has filed to submit complete reply to establish the genuineness of its activity being carried out for charitable purposes. The application for registration u/s 80G was rejected as the application for registration u/s 12A was rejected.

7. Under these facts and circumstances of the case and in the interest of natural justice, the matter is restored back to the file of Ld. CIT(E) for fresh adjudication on merits in accordance with law after providing reasonable

opportunities to the assessee. The Assesse is also directed to file all the necessary evidences before the Ld. CIT(E) in order to establish the genuineness of its activity. With these directions both the appeals of the assessee are allowed for statistical purposes.

8. In the result, both appeals in ITA No.1308/Del/2025 and ITA No.1309/Del/2025 are allowed for statistical purposes.

Order pronounced in the open court on 29 .08.2025.

Sd/-
(SUDHIR KUMAR)
JUDICIAL MEMBER

Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER

Dated: 29.08.2025

PK/Ps

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI