

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "B": NEW DELHI**

**BEFORE SHRI S RIFAUH RAHMAN, ACCOUNTANT MEMBER
AND SHRI VIMAL KUMAR, JUDICIAL MEMBER**

ITA No.477/DEL/2025
Assessment Year 2025-26

Glory Revival Generation, H.No. 202, 2 nd Floor, Plot No. 50-C, Gali No. 5, Nanhey Park, Bindapur, Uttam Nagar, Delhi PIN: 1100 59 PAN No. AADTG5715F	Vs.	CIT (Exemption) New Delhi
(Appellant)		(Respondent)

Assessee by:	S/Shri Rajesh Mahna & Vikram Kakkar, Advs.
Department by:	Shri Kailash Dan Ratnoo, CIT (DR)
Date of Hearing:	27.08.2025
Date of pronouncement:	27.08.2025

ORDER

PER VIMAL KUMAR, JUDICIAL MEMBER:

The appeal filed by the appellant/applicant, is against the order dated 18.12.2024 of Learned Commissioner of Income Tax (Exemption), Delhi [hereinafter referred to as 'Ld. CIT(E)'] under Section 12AB(1)(b)(ii)(B) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for assessment year 2025-26.

2. Brief facts of the case are that appellant/applicant filed application in Form 10AB seeking registration under Section

12A(1)(ac)(iii) of the Act on 26.06.2024. The applicant was issued a questionnaire on 18.07.2024 with the request to furnish certain details and documents. The applicant filed part reply on 02.08.2024. Ld. CIT(E) vide order dated 18.12.2024 rejected application in Form 10AB.

3. Being aggrieved, appellant/applicant filed present appeal.

4. Learned Authorised Representative for the appellant/applicant submitted that the Ld. CIT(E) erred in rejecting application ignoring the documents and submissions in totality. The Trust Deed of the applicant contained 'irrevocable' and 'dissolution' clauses. Ld. CIT(E) erred in rejecting application as there was no charitable activity without making a proper test of the expenses incurred whether direct or indirect or auxiliary which are directly attributable to the aim and object of the Trust. Prayer for restoration of matter to Ld. CIT(E) was made.

5. Learned Authorised Representative for Revenue submitted that Ld. CIT(E) provided multiple opportunities for completing documents that clarifications on activities of applicant/trust but of no use. Ld. CIT(E) observed that no activities of charitable in

nature by the applicant. Reliance was placed on the following decisions:

1. Commissioner of Income-tax vs. Gujarat Maritime Board [2007] 289 ITR 139 (Gujarat)/[2007] 208 CTR 439 (Gujarat) [31-07-2006].
2. T.J. Vinod vs. CIT WP(C) NO. 39143 OF 2023 (Kerala High Court).

6. From examination of record in light of aforesaid rival contentions, it is crystal clear that learned CIT(E) vide order dated 18.12.2024 rejected application under Section 12A(1)(ac)(iii) of the Act. Ld.CIT(E) referred to non-compliance and regarding furnishing of documents, 'irrevocable' and 'dissolution' clauses in trust deed and non-submission of documents in support of charitable activities. The applicant had submitted that the trust deed containing clauses 27 and 28 regarding 'irrevocable' and 'dissolution' on page no.21 of the paper books. Copy of trust deed is at page nos. 9 to 22 of the paper books. Copies of submission are at page nos. 46 to 78. Appellant/applicant has requested for restoration of the matter to the file of Ld. CIT(E). In view of above material facts, in interest of substantial justice, impugned order dated 18.12.2024 of Ld.CIT(E) is set aside and the matter is restored to the file of

Ld.CIT(E) for fresh decision in accordance with law after affording fair opportunity of hearing to the applicant/assessee. The applicant shall be at liberty to file further documents.

7. In the result, the appeal of the appellant/assessee is allowed for statistical purposes.

Order pronounced in the open court on 27/08/2025.

Sd/-

**(S RIFAUZ RAHMAN)
ACCOUNTANT MEMBER**

Sd/-

**(VIMAL KUMAR)
JUDICIAL MEMBER**

Dated: 02/09/2025

Mohan Lal

Copy forwarded to -

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi