

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

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

ITA No.1458/DEL/2025

<b>Shri Ram Shiksha Prasar Saimiti, A-1/201, Block -16, Kailash Dham, Sector-50, Noida UP 201301 PAN No.AADAS0120K</b>	<b>Vs.</b>	<b>CIT Exemption, Lucknow</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	None
Respondent by	Sh. Dayainder Singh Sidhu, CIT DR

Date of hearing:	21/08/2025
Date of Pronouncement:	21/08/2025

**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 29.11.2024.

2. The assessee has raised the following grounds in appeal:-
  1. *Because the "Appellant Shri Ram Shiksha Prasar Samiti has all along been existing for "Charitable purposes The Trust has been*

*created for General Welfare, Charitable and Educational purposes. The Society is also helping the poor and Backward students by providing them free books and uniform.*

*2. Because the proceedings have been concluded and order has been passed in gross violation of principles of natural justice.*

*3. Because the learned CIT Exemption was not justified either on facts or in law not granting the registration Under section 80G of the Income Tax Act as had been prayed for in the application submitted before him.*

*4. Because the Shri Ram Shiksha Prasar Samiti ever since it was created on 09-06-2005 for General Welfare, Charitable & Educational purposes as mentioned in its Byelaws and accordingly it should be allowed the benefits of recognition under section 80G by the learned CIT.*

*5. The learned "CIT Exemption" was not justified treated the school engaged in activity other than educational on behalf of that the activity is not covered under the charitable purpose or under the objects of general public utility.*

3. The appeal is time barred. We find sufficient cause not filing the appeal within time. Therefore we condoned the delay and admitted the appeal for adjudication. The brief facts of the case are that the Shri Ram Shiksha Prasar

Samiti is running an educational institution from primary class 1 to class 5 at Bulandshahr. It was established vide Society registration No.227 dated 09-06-2005 under the Society registration Act 1860. The society was created for general welfare, charitable & educational purposes. It should have been allowed the benefits of recognition The Ld CIT( E) rejected the application of the assessee holding that the activity of the assessee is not the charitable nature. Aggrieved the order of the Ld. CIT( E ) the assessee is in appeal before the tribunal.

4. None is present for assessee. Ld. DR submitted that the assessee has failed to furnish the relevant documents before the Ld. CIT( E) and application was rightly rejected. Perusal from the order reveals that assessee has failed to file the documents before the Ld. CIT( E) on which basis the application was rejected. Now the assessee wants to file the relevant documents before the Ld. CIT( E), therefore, we found deem fit to restore the issue before the Ld. CIT( E) to decide a fresh after giving the opportunity of being heard to the assessee. The appeal of the assessee is liable to be allowed for statistical purpose.

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

Order pronounced in the open court on 21.08.2025.

Sd/-

**(MANISH AGARWAL)**  
**ACCOUNTANT MEMBER**

Neha, Sr. PS

Date:09.09.2025

Copy forwarded to:

Sd/-

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