

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

**Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. Manish Agarwal, Accountant Member**

**ITA No. 3238/Del/2025 : Asstt. Year : 2024-25
ITA No. 3237/Del/2025 : Asstt. Year : 2025-26**

Sahib Shri Guru Teg Bahadur Nishkam Sewa Society, C-17, First Floor, Ajay Enclve, New Delhi-110027	Vs	Income Tax Officer, Ward Exemption-2(1), New Delhi-110002
(APPELLANT)		(RESPONDENT)
PAN No. AAKTS3791C		

**Assessee by : Sh. Saurav Rohtagi, Adv.
Revenue by : Sh. Dayainder Singh Sidhu, CIT-DR**

Date of Hearing: 29.09.2025	Date of Pronouncement: 29.09.2025
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ORDER

Per Satbeer Singh Godara, Judicial Member:

These assessee's twin appeals in ITA Nos. 3237 & 3238 / Del / 2025 for Assessment Years 2024-25 and 2025-26, arise against the CIT (Exemption), Delhi's DIN & order No. ITBA/EXM/F/EXM45/2024-25/ 1065986022(1) and ITBA / EXM /F/EXM45/2023-24/1058272586(1) dated 28.11.2023 & 24.06.2024, in proceedings u/s 12AB(1)(b)(ii) of the Income Tax Act, 1961 (in short "the Act"), respectively.

2. Heard both the parties at length. Case files perused.
3. Learned counsel submits that on account of communication gaps at various levels, the assessee could not appear to plead and prove all the relevant facts in the lower

proceedings and therefore, in the larger interest of justice met in case, the matter be restored back to the CIT(E).

4. Be that as it may, the fact remains that possibility of some communication gaps at various levels in such an instance could not be altogether ruled out. This is indeed coupled with the facts that there is also no effective adjudication of the assessee's sections 12A and 80G registration applications on merits as well in absence of the relevant supportive evidence. It is therefore deemed appropriate in the larger interest of justice to set aside the assessee's both these appeals back to the CIT(E) for his afresh appropriate adjudication, within three effective opportunities of hearing, at the appellant's risk and responsibility, in consequential proceedings. Ordered accordingly.

5. These assessee's twin appeals ITA Nos. 3237 & 3238/Del/2025 are allowed for statistical purposes. A copy of this common order be placed in the respective case files.

Order Pronounced in the Open Court on 29/09/2025.

Sd/-

(Manish Agarwal)
Accountant Member

Dated: 29/09/2025

Subodh Kumar, Sr. PS

Copy forwarded to:

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

Sd/-

(Satbeer Singh Godara)
Judicial Member

ASSISTANT REGISTRAR