

2. Since both the captioned appeals were heard together and pertain to same assessee, they are disposed of by this common order for the sake of convenience and brevity.

3. Representatives of both the sides were heard at length. Case records carefully perused. Relevant documentary evidence brought on record duly considered in light of Rule 18(6) of the ITAT Rules.

4. At the very outset, the ld. counsel for the assessee submitted that the assessee filed Form 10AB and applied for registration u/s 12A(1)(ac)(iii) of the Act. The ld. CIT (Exemption) issued notices and asked to furnish several documents to which the assessee filed its reply by furnishing the documents as called for. The ld AR of the assessee stated that the ld. CIT(E) has rejected the application for grant of registration u/s 12A(1)ac(iii) of the Income-tax Act, 1961 [the Act, for short] stating that the assessee failed to file any proof/evidence of charitable activity.

5. It is the say of the ld AR that the CIT (Exemption) rejected the registration applications vide order dated 27.02.2025 without granting a fair and adequate opportunity of being heard to the assessee. The ld.

AR further submitted that the CIT(A) was not right in rejecting the applications of the assessee for registration 12A(1)(ac)(iii) and u/s 80G(5)(iii) of the Act.

6. Per contra, the ld. DR relied upon the orders of the ld. CIT(E).

7. We have given a thoughtful consideration to the order of the CIT (Exemption). We find that the assessee has filed several documents and evidences before us, which were filed by the assessee before the CIT(E), to establish the genuineness of the activities of the trust. The rejection of grant of registration by ld. CIT(A) is not justified as the ld. CIT(E) has not given adequate opportunity of being heard to the assessee which is apparent from the record. Accordingly, in the interest of justice and fair play, we restore the issues to the file of the ld. CIT(E). The assessee is directed to furnish the necessary documents for verification and the ld. CIT(E) is directed to examine the same and decide the issues as per the provisions of law after affording reasonable and sufficient opportunity of being heard to the assessee.

8. In the result, appeals of assessee in ITA Nos. 2182 and 2183/DEL/2025 are allowed for statistical purposes.

Order pronounced in open court on 27.08.2025.

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Sd/-
[NAVEEN CHANDRA]
ACCOUNTANT MEMBER

Dated : 01st OCTOBER, 2025.

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
 ITAT, New Delhi

Sl No.	PARTICULARS	DATES
1.	<i>Date of dictation of Tribunal Order</i>	
2.	<i>Date on which the typed draft order is placed before the Dictating Member</i>	
3.	<i>Date on which the typed draft order is placed before the other Member [in case of DB]</i>	
4.	<i>Date on which the approved draft order comes to the Sr. P.S./P.S.</i>	
5.	<i>Date on which the fair Order is placed before the Dictating Member for sign</i>	
6.	<i>Date on which the fair order is placed before the other Member for sign [in case of DB]</i>	
7.	<i>Date on which the Order comes back to the Sr. P.S./P.S for uploading on ITAT website</i>	
8.	<i>Date of uploading, inf not, reason for not uploading</i>	
9.	<i>Date on which the file goes to the Bench Clerk</i>	
10.	<i>Date on which the file goes for Xerox</i>	
11.	<i>Date on which the file goes for endorsement</i>	
12.	<i>The date on which the file goes to the Superintendent for checking</i>	
13.	<i>Date on which the file goes to the Assistant Registrar for signature on the order</i>	
14.	<i>Date on which the file goes to the dispatch section for dispatch the Tribunal order</i>	
15.	<i>Date of Dispatch of the Order</i>	
16.	<i>Date on which the file goes to the Record Room after dispatch the order</i>	