

IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
[DELHI BENCH : “DEHRADUN” NEW DELHI]
BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER

I.T.A. No. 99/DDN/2025 (A.Y 2025-26)

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Shivalay Niketan Trust 129, Jagjeetpur, Haridwar, Uttarakhand PAN: ABHTS1858C		Vs.	CIT(Exemption) C.R Building, I.P Estate, New Delhi
Appellant			Respondent
Assessee by	Sh. Samyak Jain, Adv		
Revenue by	Sh. Amar Pal Singh, JCIT, DR		
Date of Hearing	08/08/2025		
Date of Pronouncement	10/10/2025		

ORDER

PER YOGESH KUMAR, U.S. JM:

These two appeals are filed by the Assessee against the orders of the Commissioner of Income Tax (Exemption)-, Lucknow ('Ld. CIT(E)' for short) dated 26/03/2025 wherein the application filed by the Assessee for grant of registration u/s 12AB(1)(ii)(B) and of the Income Tax Act, 1961 ('Act' for short) and the application for registration of the trust u/s. 80G(5) of the Act have been rejected.

2. The Ld. Counsel for the Assessee submitted that the orders impugned have been passed ex-parte, wherein Ld. CIT(E) has not verified the documents produced by the Appellant and without providing opportunity to the appellant to produce further documents and submissions, the orders impugned have been passed. Thus, sought for allowing the Appeal.

3. The Ld. Department's Representative vehemently submitted that the appellant has failed to substantiate the claim in support of the applications filed before the authority below, therefore, the applications have been rightly rejected which requires no interference at the hands of the Tribunal. Thus, relying on the orders of the Lower Authority, sought for dismissal of the Appeals.

4. We have heard both the parties and perused the material available on record. It can be seen from the order impugned, the Ld. CIT (E) has rejected the applications on the ground that the applicant has failed to file documentary evidences to enable me to satisfy about the genuineness& commencement of its charitable activities and to verify these activities are in consonance with its objects. Considering the fact that the Assessee is claimed to be conducting charitable activities, the Ld. Ld. CIT(E) should have provided opportunity to the appellant to produce all the documents and should have decided the application on its merit. Thus, we set aside the impugned orders of the Ld. CIT(E) and remand the matter to the file of Ld. CIT(E) with a direction to decide the applications afresh after providing opportunity of being heard to the Appellant. The Appellant is also at liberty to produce all the requisite documents to substantiate the claim of the Appellant.

5. In the result, the appeals of the Assessee are partly allowed for statistical purpose.

Order pronounced in the open court on 10th October, 2025

**Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER**

Date:- 10.10.2025
R.N, Sr.P.S*

Copy forwarded to:

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

**Sd/-
(YOGESH KUMAR U.S.)
JUDICIAL MEMBER**

**ASSISTANT REGISTRAR
ITAT, NEW DELHI**