

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

BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER,
AND
SHRI SUDHIR KUMAR, JUDICIAL MEMBER

	ITA NO. 2986/Del/2025 AND ITA NO. 2987/DEL/2025	
	A.YR. : 2024-25	
SWAMI NITANAND MISSION FOUNDATION, PLOT NO. 49 & 50, Qutub Vihar Phase-1, DC GOYLA B.O. GOYLA KHURD, SOUTH WEST DELHI- 110 071 (PAN: AAUAS2265C) (APPELLANT)	VS.	COMMISISONER OF INCOME TAX (EXEMPTION), DELHI CIVIC CENTRE, MINTO ROAD, NEW DELHI – 110 002 (RESPONDENT)

Appellant by : Sh. Nitin Kanwar, Adv. (VC) &
Sh. Shivam Jain, Adv.

Respondent by : Sh. Dayainder Singh Sidhu, CIT(DR)

Date of hearing : 09.09.2025

Date of pronouncement : 28.10.2025

ORDER

PER SUDHIR KUMAR, JM :

These appeals by the assessee are directed against the orders both dated 19.03.2025 of the Ld. CIT (Exemption), Delhi passed u/s. 12AB(1)(b)(ii)(B) of the Income Tax Act, 1961 and u/s. 80G of the Act respectively.

2. The brief facts of the case are that assessee has filed applications in Form 10AB for seeking registration under section 12A(1)(ac)(iii) of the Income Tax

Act, 1961 and application for grant of approval u/s. 80G of the Act. The applicant was issued notices on 24.9.2024, 06.12.2024 and 09.1.2025 for hearing of proceedings asking specific documents and clarifications related to its activities, financials, and compliance with statutory requirements. Assessee filed its reply on 16.12.2024 and 9.1.2025, 15.1.2025 and on 5.2.2025. Ld. CIT(E) on 19.3.2025 passed the orders by rejecting the final registration / approval of the final registration u/s. 12A(1)(ac)(iii) of the assessee and also rejected the approval u/s. 80G. Aggrieved, assessee is in appeal before us.

4. Ld. AR has submitted that the applicant had no malafide intention to file application u/s. 12A(1)(ac)(ii), in which the Ld. CIT(E) had erred in rejecting registration application for inadvertent error, which can be allowed to be rectified in the interest of justice and similarly rejected the approval u/s. 80G of the Act.

5. We have heard both the parties and perused the records. We find that Ld. CIT(E) has passed the order dated 19.03.2025 u/s. 12AB(1)(b)(ii)(B) of the Act by mainly observing that the applicant has filed the present application seeking registration as per section 12A(1)(ac)(ii), but the said section is only for institution which are already registered u/s. 12AB of the Act. However, the applicant only has a provisional registration as per Form 10AC and is not eligible to apply under this section and also rejected the approval u/s. 80G of the Act. We find plausible cogency in the contention of the Ld. AR that applicant had filed the application u/s. 12A(1)(ac)(ii) inadvertently, which can be rectified

in the interest of justice, but the same was not done by the Ld. CIT(E). Keeping in view of the aforesaid factual matrix and in the interest of justice, the matter is remanded back to the file of the Ld. CIT(E) to consider the issues afresh in both the appeals, in accordance with law by considering the aforesaid grievance of the applicant and also consider the all the relevant evidences / documents to be filed by the applicant. However, Applicant is directed to furnish the complete details/ evidences before the Ld. CIT(E) in accordance with law. Ld. DR fairly agreed to this proposition. We hold and direct accordingly.

6. In the result, both the appeals filed by the assessee stand allowed for statistical purposes in the aforesaid manner.

Order pronounced on 28.10.2025.

Sd/-

(M. BALAGANESH)
ACCOUNTANT MEMBER

Sd/-

(SUDHIR KUMAR)
JUDICIAL MEMBER

Date: 28-10-2025

SRBHATNAGAR

Copy forwarded to:-

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

Assistant Registrar