

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "C": NEW DELHI**

**BEFORE SHRI S RIFAUH RAHMAN, ACCOUNTANT MEMBER
AND SHRI VIMAL KUMAR, JUDICIAL MEMBER**

ITA No.4769/DEL/2025

ITA No.4770/DEL/2025

Under Sections: 12AB(1)(b)(ii)/80G

Shri Dwarka Dheesh Surbhi Sewa Trust, QU 133B, Pitam Pura, Delhi. PIN: 1100 34 PAN No. AAVTS1932J	Vs.	CIT (Exemption) New Delhi
(Appellant)		(Respondent)

Assessee by:	Ms. Rano Jain & Ms. Mansi Jain. Advs.
Department by:	Shri Dayainder Singh Sindhu, CIT (DR)
Date of Hearing:	06.11.2025
Date of pronouncement:	.11.2025

ORDER

PER VIMAL KUMAR, JUDICIAL MEMBER:

The appeals filed by appellant/applicant are against separate orders dated 12.06.2025 of Learned Commissioner of Income Tax (Exemption), Delhi [hereinafter referred to as 'Ld. CIT(E)'] rejecting application in Form 10AB for grant of registration under section 12A(1)(ac)(iii) and 80G(5) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act').

2. Brief facts of the case are that applicant-assessee is a Trust/Society. The assessee is a charitable trust, namely, Shri

Dwarka Dheesh Surbhi Sewa Trust, Delhi established by the settlor of the Trust Swami Kaushalendra Brahmchari who is 84 years old was looking after the charitable activities of the Trust. The applicant/assessee had filed an application on 17.12.2024 in Form 10AB for registration under Section 12A(1)(ac) (iii) of the Act. The applicant was issued a questionnaire dated 15.01.2025 with a request to furnish certain details/documents/clarifications in support of its request for registration under Section 12A(1)(ac)(iii). The case was fixed for compliance on 30.01.2025. The applicant filed application for adjournment on 14.02.2025. The applicant/assessee was afforded another opportunity vide letter dated 17.04.2025 and the case was fixed for compliance on 24.04.2025. The applicant/assessee filed application for adjournment again on 23.04.2025. Therefore, a final opportunity was afforded vide letter dated 02.06.2025 for compliance on 06.06.2025 in support of its request for registration under Section 12A(1)(ac) (iii) of the Act. The applicant/assessee again failed to comply to this notice as well. The applicant/assessee failed to file details/information required by the notices referred above, in support of genuineness of the activities, charitable objects, commencement of the

activities, the application filed in Form 10AB for grant of registration under Section 12A(1)(ac) (iii) of the Act was rejected. Since, the application filed in Form 10AB seeking for registration under Section 12A(1)(ac)(iii) of the Act was rejected, therefore the provisional registration granted vide order dated 11.06.2024 was issued for the period from assessment year 2025-26 was also cancelled.

3. Being aggrieved, appellant/applicant filed present appeals.
4. Learned Authorised Representative for the appellant/applicant submitted that Ld. CIT(E) failed to give adequate opportunity of being heard to the applicant to submit documents and details in violation of principles of natural justice.
5. Learned Departmental Representative for the Department of Revenue submitted that applicant/assessee could not file relevant documents and all necessary details.
6. From examination of record in light aforesaid contentions, it is crystal clear that Learned CIT (E) rejected applications by observing discrepancies/non-filing of evidence/submissions of documents in response to notices. In view of above material facts, in the interest of substantial justice, impugned orders

dated 12.06.2025 of Learned CIT(E) are set aside. The matter is restored to the file of the Learned CIT(E) for fresh decision in accordance with law. The appellant/applicant shall be afforded fair opportunity of hearing and filing of documents.

7. In the result, both the appeals of the appellant/assessee are allowed for statistical purposes.

Order pronounced in the open court on 12/11/2025.

Sd/-

**(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

Sd/-

**(VIMAL KUMAR)
JUDICIAL MEMBER**

Dated: 12/11/2025
Mohan Lal

Copy forwarded to -

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi