

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

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

ITA No.2950/DEL/2025 Assessment Year 2025-26
ITA No.2951/DEL/2025 Assessment Year 2025-26

Om Prem, C-107, Narwana Apartments, Plot No. 89, IP Extension, Delhi- 1100 92 PAN No. AAATO8732D	Vs.	CIT (Exemption) New Delhi
(Appellant)		(Respondent)

Assessee by:	Shri Charitra Gupta, CA
Department by:	Shri Dayainder Singh Sindhu, CIT (DR)
Date of Hearing:	30.10.2025
Date of pronouncement:	12.11.2025

ORDER

PER VIMAL KUMAR, JUDICIAL MEMBER:

The appeals filed by appellant/assessee are against separate orders dated 30.01.2025 of Learned Commissioner of Income Tax (Exemption), Delhi [hereinafter referred to as 'Ld. CIT(E)'] rejecting application in Form 10AD for grant of registration under section 12AB(1)(b)(ii)B and 80G(5) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for the assessment year 2025-26.

2. Brief facts of the case are that applicant-assessee is a Trust/Society and date of incorporation is 16.12.2020. There is also a delay of 30 days in filing these appeals attributable to the lack of understanding of tax provisions on the part of the assessee and miscommunication with its CA. The assessee is a charitable trust, established by the settlor in memory of his parents Om and Prem. It ran a hospital/clinic, mainly providing OPD services. During corona delta wave, it briefly served patients and obtained a license to run as a hospital from 03/05/2021 to 31/07/2021. Later, license was renewed from 15/09/2021 to 30/04/2022. The applications in Form 10AB for registration under Section 12A(1)(ac)(iii) of the Act and section 80(G) of the Act were filed on 26.07.2024. The main objects of the assessee as per its Form 10AB is relief of the poor, education, medical relief and advancement of any other objects of general public utility. It is also submitted Trust Deed in this regard. The applicant was issued a questionnaire dated 19.09.2024 with a request to furnish details/documents/clarifications in support of its claim of registration. In response thereto, no reply was submitted. The applicant was afforded further opportunities vide letter dated 23.10.2024 and 19.11.2024. The applicant filed part reply on

17.11.2024. Consequently, the applicant was issued another questionnaire on 27.06.2024 to file specific details along with pending details. Hence, the applicant filed part details. On perusal, it was noted by Ld. CIT(E) that applicant/assessee has not performed any activity in financial year 2022-23 and 2023-24. Ld. CIT(E) on perusal of reply submitted by the applicant on 27.11.2024, there was no factual response on the part of applicant/assessee in respect of question no.15 which is reproduced as under:

“15. In cases of school/hospitals, whether necessary permission from the State/Govt/Local Bodies has been obtained? File the copy of the same.”

2.1 On verification of above fact, it was seen by the Ld. CIT(E) that CMO, Ghaziabad, Department of Medical Health & Family Welfare had issued Medical Establishment Certificate to Om Prem Charitable Hospitable for the period from 03.05.2021 to 31.07.2021. Therefore, the applicant has submitted incomplete information in response to the questionnaire issued. Ld. CIT(E) through orders dated 30.01.2025 rejected both the applications.

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. During the course of hearing before us, it was humbly prayed by the Learned Authorised Representative for the applicant/assessee that cancellation of previous approval be struck down and approvals under Section 12A from 2022-23 to 2024-25 be restored and the Ld. CIT (E) be directed to allow approval under Section 2AB and 80G.

6. Learned Departmental Representative for the Department of Revenue submitted that applicant had failed to file relevant documents and all necessary details.

7. From examination of record in light of aforesaid rival contentions, it is crystal clear that there is a delay of 30 days in filling appeal due to lack knowledge. The explanation does not smack of mala fides. Therefore, the delay in filing appeals is condoned.

8. Learned CIT(E) rejected applications by observing discrepancies/non-filing of evidence/submissions of documents.

In view of above material facts, in the interest of substantial justice, impugned orders dated 30.01.2025 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.

9. 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