

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "A" NEW DELHI**

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER  
AND  
SHRI M BALAGANESH, ACCOUNTANT MEMBER**

**आ.अ.सं./I.T.A Nos.2366 & 2367/Del/2025  
निर्धारणवर्ष/Assessment Year:2023-24**

MATA CHAKERI DEVI FOUNDATION, H.No.69, A-1, Block Gali No.21, Bangali Colony, Sant Nagar, Burari, Delhi. PAN No.AAETM5942M	<b>बनाम Vs.</b>	CIT (EXEMPTIONS) Civic Centre, Delhi.
<b>अपीलार्थी Appellant</b>		<b>प्रत्यर्थी/Respondent</b>

<b>Assessee by</b>	Shri Parveen Kumar, Adv.
<b>Revenue by</b>	Ms. Nimisha Singh, CIT DR

सुनवाईकीतारीख/ Date of hearing:	17.09.2025
उद्घोषणाकीतारीख/ Pronouncement on	12.11.2025

**आदेश /O R D E R**

**PER C.N. PRASAD, J.M.**

These two appeals are filed by the Assessee against the orders of the Ld. CIT(Exemptions) in denying registration u/s 12AB & 80G of the Act. The appeals are filed with a delay of 130 days and the assessee filed petition for condonation of delay along with affidavit explaining the reasons for delay. One of the trustees namely Shri

Shailesh Kumar filed affidavit explaining the delay in filing the appeal

as under: -

1. *That I am fully conversant with the facts of delay in filing of appeals before the Hon'ble ITAT and thus, fully competent to swear and file this affidavit.*
2. *That the order u/s 12AB(1)(b)(ii)(B) was passed by Ld. CIT(Exemptions) on 17/09/2024 and as per the provisions of Income Tax Act, 1961; the last date of filing of appeal before the Hon'ble ITAT was 17/11/2024. However, the said appeal is filed today on 09/04/2025.*
3. *That the appeal against said order is filed with a delay of 130 days.*
4. *That in respect of delay in filing of appeal the following is submitted:*
  - i. *That notices for hearing in this matter were issued by Ld. CIT(Exemption) on 12.04.2024, 01.05.2024 and 24.07.2024 and the order u/s 12AB(1)(b)(ii)(B) was passed on 17.09.2024.*
  - ii. *That the assessee engaged a firm of Chartered Accountants for filing of application for registration u/s 12A(1)(ac)(ii) of the Act and for making of compliances to notices received after filing of said application.*
  - iii. *That said Chartered Accountants duly filed the application in Form 10AB and upon receipt of notices from the office of Ld. CIT(Exemption) said notices were forwarded to them for making compliances.*
  - iv. *However, said Chartered Accountants never complied to the notices issued and upon being asked about the status of compliances, they filed part submissions through e-filing portal and stated that being voluminous data balance details shall be filed by them directly in the office of Ld. CIT(Exemption).*

*Thereafter, the assessee relied upon Chartered Accountants who stated that the matter is pending*

*and they are making compliances and even missed the order u/s 12AB(1)(b)(ii)(B) uploaded by Ld. CIT(Exemption) on e-filing portal.*

- v. *That recently assessment proceedings u/s 143(3) of the Act were undertaken in the case of assessee for AY 2023-24 and in said assessment proceedings claim of deduction of assessee u/s 11 of the Act was denied stating that the application of assessee for registration u/s 12A of the Act was rejected.*
- vi. *That upon receiving the said assessment order for AY 2023-24; the order of Ld. CIT(Exemption) was downloaded from e-filing portal and the present appeal is immediately filed.”*

2. Considering the rival submissions, we find that the assessee is prevented with the reasonable cause in filing these appeals with the delay of 130 days and hence the same is condoned and the appeals are admitted.

3. Heard rival submissions on merits, perused the orders of the Ld. CIT(Exemptions). On perusal of the order of the Ld. CIT(E) it is noticed that the registration u/s 12AB & 80G was denied for the reason that the assessee has not responded to the notices issued on various dates and did not submit any replies. In the course of hearing before us, the Ld. Counsel for the assessee submitted that the assessee furnished various details before the Ld. CIT(E) and the evidences furnished were not gone through by the Ld. CIT(E). It is noticed that the assessee in the course of hearing before the Ld.

CIT(E) the following details were furnished in respect of registration u/s 12AB :

S.No.	Particulars	Page No.
1.	Application for registration or approval u/s 12A filed on 20.03.2024.	1-7
2.	Certificate of incorporation	8
3.	Trust Deed	9-22
4.	Order of provisional registration u/s 12A applicable from 10.05.2024.	23-24
5.	Notices issued for hearing during proceedings u/s 12A of the Act	25-30
6.	Submission dated 09.09.2024 made during proceedings u/s 12A(1)(ac)(ii).	31-33
7.	Note of activities of trust during FY 2021-22 and its audited financials for FY 2021-22	34-37
8.	Note of activities of trust during FY 2022-23 and its audited financials for FY 2022-23.	38-41
9.	Note of activities of trust during FY 2023-24	42-44
10.	Details of donation received	45
11.	Form No.10BD filed by assessee on 31.05.2024	46
12.	Form No.10BE having complete detail of donors w.r.t. donations received by assessee.	47-50
13.	Bank Statement	51-53
14.	Order dated 17.09.2024 rejecting registration u/s 12A	54-58

*Certified that documents at S.No.1 to 13 were available before Ld.CIT(Exemption) during the course of proceedings before him. Documents at S. No. 14 is order passed by Ld. CIT(Exemption) which is appealed against.*

4. We also see that in respect of registration or approval u/s 80G the assessee furnished the following details before the Ld. CIT(E): -

S.No.	Particulars	Page No.
1.	Application for registration or approval u/s 80G filed on 20.03.2024.	1-7
2.	Certificate of incorporation	8
3.	Trust Deed	9-22
4.	Order of provisional registration u/s 80G applicable from 10.05.2024.	23-24
5.	Notices issued for hearing during proceedings u/s 80G of the Act.	25-30
6.	Submission dated 09.09.2024 made during proceedings u/s 80G(5)(ii) of the Act.	31-33
7.	Note of activities of trust during FY 2021-22 and its audited financials for FY 2021-22.	34-37
8.	Note of activities of trust during FY 2022-23 and its audited financials for FY 2022-23.	38-41
9.	Note of activities of trust during FY 2023-24.	42-44
10.	Details of donation received.	45
11.	Form No.10BD filed by assessee on 31.05.2024.	46
12.	Form No.10BE having complete detail of donors w.r.t. donations received by assessee.	47-50
13.	Bank Statement	51-53
14.	Order dated 17.09.2024 rejecting registration u/s 12A	54-58

*Certified that documents at S.No.1 to 13 were available before Ld.CIT (Exemption) during the course of proceedings before him. Documents at S. No. 14 is order passed by Ld. CIT(Exemption) which is appealed against.*

5. On perusal of the orders passed by the Ld. CIT(E), we observe that none of these details which were furnished by the assessee were examined nor any finding was rendered on these evidences. Further it is the submission of the Ld. Counsel for the assessee that the assessee came to know about the rejection of registration u/s 12AB and 80G in the course of assessment proceedings as the assessee did not receive any order.

6. Taking the totality of facts & circumstances into consideration, we feel it appropriate to restore these appeals to the file of the Ld. CIT(E) who shall consider the application for registration u/s 12AB and approval u/s 80G afresh in accordance with law after providing adequate opportunity of being heard. It is also directed that assessee shall cooperate with the proceedings before the Ld.CIT(E) by filing all the necessary evidences called for without taking adjournments without any reasonable cause. Thus, these appeals are restored to the file of the Ld. CIT(E) for deciding afresh after providing adequate opportunity to the assessee.

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

Order pronounced in the open court on 12.11.2025

**Sd/-  
(M BALAGANESH)  
ACCOUNTANT MEMBER**

**Sd/-  
(C.N. PRASAD)  
JUDICIAL MEMBER**

Dated: 12.11.2025

*\*Kavita Arora, Sr. P.S.*

Copy forwarded to:

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

**ASSISTANT REGISTRAR  
ITAT, NEW DELHI**