

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'E', NEW DELHI**

**BEFORE SH. SUDHIR KUMAR, JUDICIAL MEMBER  
AND  
SH. MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No.962 & 963/Del/2025  
Assessment Year: 2024-25**

<b>Bharat Mukti Morcha, H. No. 5709/80, 1<sup>st</sup> Floor, Raigar Pura, Karol Bagh, New Delhi PAN No.AACAB4307Q</b>	<b>Vs</b>	<b>CIT (Exemption) Delhi</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellants by	<b>Sh. Mithilesh Pardhi, CA Sh. Raj Kumar Thorat, Advocate</b>
Respondent by	<b>Ms. Amisha S. Gupt, CIT DR</b>

Date of hearing:	28/10/2025
Date of Pronouncement:	19/11/2025

**ORDER**

**PER SUDHIR KUMAR, JM:**

These appeals by the assessee are directed against the order of Commissioner of Income Tax Appeal (Exemption), Delhi [hereinafter referred to as "Ld. CIT(E)"], vide order dated 26.12.2024 and 27.12.2024 pertaining to A.Y. 2024-25

2. These appeals are filed time barred by 295 days. The assessee has filed the applications for condonation of delay for 295 days. In the application the assessee has stated that due to illness he has not filed the appeal within prescribed time limit. The assessee has shown sufficient cause for not filing the appeal within time limit. Therefore, we allow the application for condonation of delay. Delay is condoned and appeals are admitted for adjudication.

3. The assessee has raised following grounds of appeal in ITA No. 963/Del/2025:-

- 1. Erroneous Rejection of Application under Section 80G: The learned CIT(E) has erred in law and on facts by rejecting the appellant's application for approval under Section 80G without duly appreciating the charitable nature of the activities undertaken by the trust, which align with the definition of "charitable purpose" under Section 2(15) of the Income Tax Act, 1961.*
- 2. Mischaracterization of Activities as Political: The learned CIT(E) has incorrectly classified the activities of the appellant trust as political advocacy rather than charitable in nature. The trust's primary objective is to promote social reform, public awareness, and human rights education—*

*activities that align with the recognized charitable purposes under the Act.*

*3.Failure to Appreciate Documentary Evidence: The learned CIT(E) has failed to give proper consideration to the substantial evidence submitted, including financial statements, reports of educational programs, and event documentation that clearly establish the charitable intent and execution of the trust's objectives. 4.Non-Compliance with Principles of Natural Justice: The appellant was denied a fair and adequate opportunity to present its case. The clarifications and documents provided by the appellant in response to the department's questionnaire were disregarded without sufficient justification. 5.Arbitrary Cancellation of Provisional Registration: The cancellation of the provisional registration granted to the trust with Unique Registration Number AACAB4307QF2023 was unjustified, arbitrary, and contrary to the evidence of the trust's compliance with all statutory requirements.*

*6.Reliance on Unverified External Reports: The CIT(E) based the decision on public-domain reports without verifying the accuracy of the content or seeking clarifications from the trust regarding its activities. This reliance on unverified sources has resulted in an erroneous interpretation of the trust's mission.*

*7.Misapplication of Legal Provisions: The order passed by the learned CIT(E) reflects a misapplication of legal*

*principles and disregards established judicial precedents that recognize activities related to social reform, human rights education, and public awareness as charitable in nature. Prayer: In view of the above-mentioned grounds, the appellant prays that the Hon'ble Tribunal be pleased to: 1.Set aside the impugned order passed by the learned CIT(E) rejecting the application for approval under Section 80G; 2.Direct the CIT(E) to grant approval to the appellant trust under Section 80G of the Income Tax Act, 1961; and 3.Pass such other and further relief as the Hon'ble Tribunal may deem fit and proper in the facts and circumstances of the case.*

4. The assessee has raised following grounds of appeal in ITA No. 962/Del/2025:-

*1. Erroneous Rejection of Registration under Section 12AA/12AB of the Income Tax Act: The learned CIT(E) erred in rejecting the appellant's application for registration under Section 12AA/12AB without appreciating the genuine charitable nature of the organization's activities, which are rooted in public welfare, social reform, and equality.*

*2.Misinterpretation of Activities as Political in Nature: The learned CIT(E) incorrectly categorized the appellant's activities as political advocacy rather than charitable work. The activities undertaken by the trust primarily focus on eradicating caste discrimination, promoting social*

*justice, and educating the public on human rights—all of which align with the definition of “charitable purpose” under Section 2(15) of the Act.*

*3.Failure to Consider Documentary Evidence:*

*The learned CIT(E) failed to give due consideration to the detailed documentation provided by the appellant, including financial records, event reports, and explanatory submissions that demonstrate the trust’s commitment to charitable and educational purposes.*

*4.Violation of Principles of Natural Justice: The rejection order was passed despite the appellant submitting clarifications and documents as requested. The trust was not afforded a fair opportunity to be heard in light of the clarifications provided.*

*5.Rejection Based on Misplaced Assumptions: The order relies on online reports and public-domain information without validating their accuracy or seeking clarifications from the trust. This assumption-based rejection contradicts the trust’s established track record of social reform activities.*

*6.Cancellation of Provisional Registration Without Just Cause: The cancellation of the provisional registration previously granted to the trust is arbitrary and unjustified. The appellant has consistently complied with legal requirements and operated within the boundaries of charitable purposes as defined in the Income Tax Act.*

5. At the time of hearing, ld. AR for the assessee brought to our notice that the ld. CIT (E) has rejected the application for registration u/s 12AB of the Income-tax Act, 1961 (for short 'the Act') without giving any opportunity of being heard to the assessee and is against the principles of natural justice. Accordingly, He prayed that this issue may be remitted back to the ld. CIT(E) with the prayer to give an opportunity of being heard to the assessee. Similarly, the application filed for registration u/s 80G was also rejected in absence of registration u/s 12AB of the Act ex-parte.

6. On the other hand, ld. DR for the Revenue objected to the submissions of the ld. counsel for the assessee and relied on the order of Ld. CIT (E).

7. Considered the rival submissions and material placed on record. We observed that the assessee submitted the ld. CIT (E) rejected the application for registration u/s.12AB and exemption u/s. 80G of the Act without giving any opportunity of being heard to the assessee. In our considered view and in the interest of justice, assessee should be given one more opportunity of being heard on merit. Therefore, we direct ld. CIT (E) to give an opportunity of being heard to the assessee and decide the issue on merit as per law. We also direct assessee to make proper submissions and appear before the

ld.CIT (E) on the date of hearing and cooperate with the tax authorities. Accordingly, the appeal filed by the assessee is allowed for statistical purposes.

8. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

**Order pronounced in the open court on 19.11.2025.**

Sd/-

**(MANISH AGARWAL)**  
**ACCOUNTANT MEMBER**

Neha, Sr. PS  
Date:- 19.11.2025  
Copy forwarded to:  
1.Appellant  
2.Respondent  
3.CIT  
4.CIT(Appeals)  
5.DR: ITAT

Sd/-

**(SUDHIR KUMAR)**  
**JUDICIAL MEMBER**

ASSISTANT REGISTRAR  
ITAT NEW DELHI