

**IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH, DELHI**

**BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER &
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

**ITA No. 4908/Del/2025
(Assessment Years:.....)**

Mahor Vaish Mahasangh Flat No. 153, Ground Floor, Suraj Apartments MIG, DDA Flats, Pul Pehladpur, New Delhi – 110044	Vs.	Commissioner of Income Tax (Exemption) Civic Centre, Minto Road, New Delhi - 110002
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: AAHTM5563F		
Appellant	..	Respondent

Appellant by :	None
Respondent by :	Sh. D S Sidhu, CIT, DR

Date of Hearing	26.11.2025
Date of Pronouncement	26.11.2025

ORDER

PER ANUBHAV SHARMA, JM:

This appeal is preferred by the assessee against the order passed under Section 12AB(1)(b)(ii)(B) dated 06.11.2024 of the Commissioner of Income Tax (Exemption) (hereinafter referred as Ld. First Appellate Authority or in short Ld. ‘FAA’) DIN & Notice No: ITBA/EXM/F/EXM45/2024- 25/1070132487(1).

2. None appeared on behalf of the assessee at the time of hearing and appellant's appeal is barred by limitation as there is a delay of 192 days. An application for condonation of delay along with an affidavit has filed on the basis that the president of the trust died on 30.03.2024 which created vacuum leading to administrative difficulties in the organization. Reasons given are sufficient and accordingly we condone the delay and admit the appeal.

3. Further on going through the impugned order we find that Ld. CIT(A) mentions about a letter being issued calling for information to examine the genuineness of activities but no response was received, therefore, the application filed in Form 10AB was rejected and provisional registration was cancelled.

4. It appears that due to death of the president of the trust assessee could not be represented and we consider it appropriate case to restore the issue on merit to the files of the Ld. CIT(E) to issue fresh notice of hearing and decide the application afresh. **Appeal is allowed for statistical purpose.**

Order pronounced in the open court on 26.11.2025

Sd/-
(Naveen Chandra)
ACCOUNTANT MEMBER

Sd/-
(Anubhav Sharma)
JUDICIAL MEMBER

Dated 26.11.2025
Rohit, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI