

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'A': NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.4316/Del/2025
(ASSESSMENT YEAR 2025-26)

Kiran Devi Memorial Foundation, E-31, Kalu Colony, Phase-2, Budh Vihar, Delhi-110086. PAN-AAETK3636Q (Appellant)	Vs.	CIT(Exemption), Delhi. (Respondent)
Assessee by	Shri Rohit Kapoor, CA	
Department by	Shri Jitender Singh, CIT- DR	
Date of hearing	24.11.2025	
Date of pronouncement	27 .11.2025	

ORDER

PER MANISH AGARWAL, AM:

This appeal is filed by the assessee against the order of the Ld. Commissioner of Income Tax (Exemption), Delhi [CIT(E), in short] dated 26.06.2025 rejecting the approval/registration sought u/s 80G(5) of the Income Tax Act, 1961 (hereinafter referred as 'the Act').

2. From the perusal of order, it is seen that the Ld. CIT(E) has denied the registration u/s 80G(5) of the Act as the assessee has failed to provide the requisite details and sought time to file the same and thus, the Ld. CIT(E) was of the opinion that the assessee has failed to substantiate the genuineness of its activity. Ld. AR requested that if one more opportunity is provided, necessary compliance would be made before the Ld. CIT(E). He prayed accordingly.

3. Per contra, Ld. CIT-DR supported the orders of Ld. CIT(E) and requested for the confirmation of the same.

4. We have heard the rival submissions and from the perusal of the orders of Ld. CIT(E), it is seen that the Ld. CIT(E) on various occasions asked the assessee to file the details of bills and vouchers of the expenses incurred on charitable activities to establish the genuineness of its activity being carried out for charitable purposes. However, the assessee has failed to file any such information before the Ld. CIT(E), thus, the CIT(E) has denied the registration u/s u/s 80G(5) of the Act.

5. Under these facts and circumstances of the case and in the interest of justice, one more opportunity is granted to assessee and the matter is restored back to the file of Ld. CIT(E) for fresh adjudication on merits in accordance with law after providing reasonable opportunities to the assessee. The Assesse is also directed to file the necessary evidences before the Ld. CIT(E) in order to establish the genuineness of its activity. With these directions, the appeal of the assessee is allowed for statistical purposes.

6. In the result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 27.11.2025.

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER

Dated: 27.11.2025

PK/Sr. Ps

Copy forwarded to:

1. Appellant
2. Respondent

3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELH