

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'E', NEW DELHI**
Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. Manish Agarwal, Accountant Member

ITA No. 5026/Del/2025 : Asstt. Year: 2025-26

Opt Educational Trust, G-32, Palika Bhawan, R. K. Puram, Sector-1, South West Delhi, New Delhi-110022	Vs	CIT(Exemptions), New Delhi-110002
(APPELLANT)		(RESPONDENT)
PAN No. AAATO0980F		

Assessee by : Sh. Shyam Sunder Mangla, CA
Revenue by : Ms. Amisha S. Gupta, CIT-DR

Date of Hearing: 02.12.2025	Date of Pronouncement: 02.12.2025
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ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal arises against the CIT(Exemption), Delhi's DIN & order No. ITBA/EXM/F/EXM45/2025-26/10778478863(1) dated 26.06.2025, in proceedings u/s 12A of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.
3. It emerges at the outset during the course of hearing that the learned CIT(E)'s detailed discussion has quoted the assessee's failure in filing all the relevant details thereby declining it's claim of section 12A registrations as a charitable trust.

4. We have given our thoughtful consideration to the foregoing rival stand and are of the considered view that since the CIT(E) has proceeded *ex-parte* against the assessee, possibility of some communication gaps between the taxpayer and it's arguing counsel/auditor could not be altogether ruled out.

5. Faced with this situation and in the larger interest of justice, we deem it appropriate to restore the assessee's instant appeal back to the learned CIT(E) for his afresh appropriate adjudication, within three effective opportunities subject to a rider that the taxpayer shall plead and prove the case at it's own risk and responsibility, in consequential proceedings. Ordered accordingly.

6. This assessee's appeal is allowed for statistical purposes.
Order Pronounced in the Open Court on 02/12/2025.

Sd/-

(Manish Agarwal)
Accountant Member
Dated: 02/12/2025

Subodh Kumar, Sr. PS

Copy forwarded to:

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

Sd/-

(Satbeer Singh Godara)
Judicial Member

ASSISTANT REGISTRAR