

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "A": NEW DELHI
BEFORE SHRI C. N. PRASAD, JUDICIAL MEMBER
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

ITA No. 5574 & 5491/Del/2024

Apna Jahan Charitable Trust, 419, Competent House, F-14, Inner Middle Circle, Connaught Place, New Delhi (Appellant)	Vs.	CIT(E), Ward-1(1), Delhi (Respondent)
PAN: AAITA4350P		

Assessee by :	Shri Ahilesh Kumar, Adv Shri Vipin Garg, Adv Shri Rahul, Adv
Revenue by:	Shri Amit Jain, CIT DR
Date of Hearing	24/09/2025
Date of pronouncement	15/12/2025

O R D E R

PER M. BALAGANESH, A. M.:

1. The appeal in ITA No.5574/Del/2024, arises out of the order of the Commissioner of Income Tax (E), New Delhi [hereinafter referred to as 'Id. CIT(E)', in short] dated 14.10.2024 passed u/s 12AB(1)(b)(ii)(B) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act')
2. The only issue to be decided in these appeals is as to whether the Id CIT(E) was justified in denying the registration u/s 12AB of the Act and consequential exemption u/s 80G of the Act in the facts and circumstances of the case.
3. We have heard the rival submissions and perused the materials available on record. The assessee trust is running a project LUJ i.e. 'Love U Jindagi'. The assessee formed a Whatsapp group by name 'Love U Jindagi'. A number of volunteers of the trust are associated with this group. They post financial

requirement from any under privileged person on the group with his/ her request and mobile number which was duly verified by them. The governing body of the trust approves the same and financial help is sent to the needy persons. During the FY 2021-22, financial help of Rs. 38,500/- was extended to several persons through LUJ project and during the FY 2022-23 also, financial help of Rs. 4,200/- was extended to needy persons. During the FY 2023-24, financial help of Rs. 5,23,200/- was extended to under privileged needy persons.

4. The assessee filed an application in Form 10AB for registration u/s 12A(1)(ac)(iii) of the Act. The assessee was issued questionnaire on 10.04.2024 which stood complied with by the assessee on 25.04.2024. Further, the assessee was requested to submit additional information/ verification vide letters dated 24.07.2024, 02.09.2024 and 13.09.2024 which stood complied with by the assessee. The Id CIT(E) observed on perusal of the trust deed that objects of the assessee trust are centered around promoting the welfare of senior citizens. The Id CIT(E) also noticed that the charitable activities claimed to have been carried out by the assessee through project LUJ are not for senior citizens. Hence, this constitutes one of the specified violation as provided in Explanation to Section 12AB(4) of the Act thereby making the assessee trust ineligible for registration. Further, the Id CIT(E) noticed that the assessee has received corpus donation of Rs. 25,05,000/-, which was stated to be received from the trustee Nitu Malik and Jaya Singh. The Id CIT(E) observed that on perusal of the bank statement submitted by the assessee, the name of Jitu Malik or Jaya Singh had not appeared. When confronted in this regard, the assessee submitted the donation was made by the family members of Jaya Singh and Nitu Malik on their behalf.

5. The assessee in response to various notices issued by the Id CIT(E), had submitted that the assessee trust had carried out charitable activities in the field of health, education, relief to poor and welfare of elderly persons in the last 3 years and the same activities are proposed to be undertaken in the next 2 years. The assessee trust has also purchased a land for starting an old age home for elderly persons. The assessee submitted the certified copies of the annual

audited accounts i.e. balance sheet and income and expenditure account by the trust of the last 3 years along with audit report in Form 10B . The assessee submitted the complete bank statement, bank book and cash book for such 3 years and till 31.03.2023. The assessee furnished the details of donation along with corpus donation giving the details of name, address, PAN of the donor for the last 3 years and till 31.03.2023. The assessee furnished the identity proof of the trustees along with details of business/ source of income of the trustees and their ITR acknowledgements. It was specifically submitted that no remuneration/ reimbursement was drawn by any trustees against services provided by them to the trust. The documentary evidences such as bills/ vouchers, photographs, correspondences and details of beneficiaries etc to substantiate the charitable activities carried out by the assessee were also enclosed. The copy of purchase deed in respect of investment in property at Vrindavan along with copy of agreement for purchase of land was enclosed before the Id CIT(E). The copy of financial statement for FY 2023-24 was also enclosed together with copy of income tax returns for AYs 2022-23 and 2023-24. The copy of supplementary trust deed of the trust was also filed before the Id CIT(E). The details of complete beneficiaries for financial help in the format sought for by the Id CIT(E) were filed together with the confirmation of all the beneficiaries. The details of salary paid to the trustees for the discharge of their dues and donation received thereon from them were also furnished. The details of running and maintenance charges paid by the trust were also given by the assessee. The source of cash deposits made in the bank account were also furnished before the Id CIT(E). The complete details of land purchased together with its sources were furnished. The complete details of Project LUJ and other charitable activities together with relevant photographs were furnished by the assessee before the Id CIT(E) which are also enclosed in pages 57 to 96 of the Paper Book.

6. From the above details filed elaborately by the assessee, it could be seen that the activities of the assessee trust are purely charitable in nature and falls within the definition of charitable purpose u/s 2(15) of the Act and hence, the assessee would be entitled for registration u/s 12AB of the Act. We find that the

Id CIT(E) had looked into the various activities of the trust which are purely subject matter of assessment proceedings and are not actually relevant to be seen at the time of grant of registration u/s 12AB of the Act. But the assessee on its own had duly complied with by furnishing all the requisite details in the desired format sought by the Id CIT(E) from time to time by various replies in response to various questionnaires. We find that there is absolutely no allegation leveled by the Id CIT(E) on the genuineness of the charitable activities carried out by the assessee trust. Hence, we have no hesitation to direct the Id CIT(E) to grant registration to the assessee u/s 12A(1)(ac)(iii) of the Act.

7. Since, the registration is hereby directed to be granted u/s 12AB of the Act, the assessee would be eligible for exemption u/s 80G of the Act also.

8. In the result, both the appeals of the assessee are allowed.

Order pronounced in the open court on 15/12/2025.

-Sd/-

(C. N. PRASAD)
JUDICIAL MEMBER

-Sd/-

(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 15/12/2025
A K Keot

Copy forwarded to

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi