

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

**ITA No. 4110/Del/2025 : Asstt. Year: 2025-26**

Ajit Foundation, C/o S. K. Bansal, CA, 4-F-6, 4 <sup>th</sup> Floor, Ozone Centre, Sector-12, Faridabad-121007 (APPELLANT)	Vs	CIT(Exemptions), Room No. 1, 5 <sup>th</sup> Floor, C. R. Building, Himalya Marg, Sector-17E, Chandigarh-160017 (RESPONDENT)
<b>PAN No. AAGTA9033K</b>		

**Assessee by : Sh. S. K. Bansal, CA**  
**Revenue by : Sh. Mahesh Kumar, CIT-DR**

<b>Date of Hearing: 18.12.2025</b>	<b>Date of Pronouncement: 18.12.2025</b>
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**ORDER**

**Per Satbeer Singh Godara, Judicial Member:**

This assessee's appeal for Assessment Year 2025-26, arises against the CIT(Exemption), Chandigarh's DIN & order No.ITBA/EXM/S/155/2025-26/1075423795(1) dated 02.04.2025, 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 registration 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 18/12/2025.

Sd/-

**(Manish Agarwal)**  
**Accountant Member**  
**Dated: 18/12/2025**

\*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**