

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "B" NEW DELHI**

**BEFORE SHRIMHAVIR SINGH, HON'BLE VICE PRESIDENT  
AND  
SHRISANJAY AWASTHI, ACCOUNTANT MEMBER**

आ.अ.सं./I.T.A No.4547/Del/2025

निर्धारणवर्ष/Assessment Year: -

SHRI GURINDER SINGH, Charitable Trust, B-8, Kailash Colony, New Delhi. PAN No.AADTS1986Q	<u>बनाम</u> <b>Vs.</b>	CIT (EXEMPTION), Civic Centre, Minto Road, New Delhi.
अपीलार्थी <b>Appellant</b>		प्रत्यर्थी/ <b>Respondent</b>

<b>Assessee by</b>	Shri D.K. Gupta, CA
<b>Revenue by</b>	Ms. Pooja Swaroop, CIT DR

सुनवाईकीतारीख/ Date of hearing:	18.12.2025
उद्घोषणाकीतारीख/Pronouncement on	18.12.2025

**आदेश /O R D E R**

**PER SANJAY AWASTHI, ACCOUNTANT MEMBER:**

1. This appeal arises from order u/s 12AB(1)(b)(ii)(B) of the Income Tax Act, 1961 (hereafter as "the Act"), passed by Ld. CIT(Exemption), Delhi, dated 26.06.2025.

1.1 In this case the assessee had applied for registration in Form 10AB on 08/11/2024. Thereafter the Ld. CIT(E) issued query letters in response to which certain documents were filed by the assessee. Thereafter, the Ld. CIT(E) rejected the application on the basis of findings given in para 4 at page 3 of the impugned order.

1.2 Aggrieved with this action, the assessee has approached the ITAT with grounds which challenge the denial of opportunity and has also presented grounds which state that the reasons for rejection were never tested in the light of submissions made by the assessee.

2. Before us the Ld. AR stated that considerable documents were presented before the Ld. CIT(E) and it is evident from a reading of the impugned order that the same have not been duly considered. It was the submission that the assessee deserves another chance to enable presentation of facts before the Ld. CIT(E), who must be directed to consider the same before passing any order.

2.1 The Ld. DR relied on the order of Ld. CIT(E).

3. We have considered the facts of this case, the documents before us and the written submissions etc. filed by the Ld. AR. We have also perused the impugned order and have heard the Ld. DR. It is evident that the impugned order does not reflect the documents filed by the assessee before the Ld. CIT(E). Accordingly, we deem it fit to set aside the impugned order and remand this issue back to the file of Ld. CIT(E) for fresh assessment. The Ld. CIT(E) would give adequate opportunity and would also consider all the documents which would be filed by the assessee.

4. In the result, this appeal is allowed for statistical purposes.

Order pronounced in the open court on 18.12.2025

**Sd/-  
(MAHAVIR SINGH)  
VICE PRESIDENT**

**Sd/-  
(SANJAY AWASTHI)  
ACCOUNTANT MEMBER**

Dated: 29.12.2025

*\*Kavita Arora, Sr. P.S.*

Copy forwarded to:

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

**ASSISTANT REGISTRAR  
ITAT, NEW DELHI**