

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "G": NEW DELHI**

**BEFORE Ms. MADHUMITA ROY, JUDICIAL MEMBER
AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

**ITA No. 4084/DEL/2025
Assessment Year: 2024-25**

The Indian Foundation, 341/7, 3rd Floor, W No. 4, Mehrauli, Delhi-110030. PAN: AABTT 8738 M	<u>Vs</u>	CIT(Exemption), Delhi.
APPELLANT		RESPONDENT
Assessee represented by	None	
Department represented by	Shri Mahesh Kumar, CIT(DR)	
Date of hearing	05.01.2026	
Date of pronouncement	05.01.2026	

ORDER

PER Ms. MADHUMITA ROY, JM:

The instant appeal, preferred by the assessee, is directed against the order dated 10.12.2024 (DIN: ITBA/EXM/F/EXM45/2024-25/1077296(1) passed by the

CIT(Exemption), Delhi in proceedings under Section 80G(5) of the Income Tax Act, 1961 (hereinafter referred to as “the Act”) for Assessment Year 2034.25.

2. As per office report there is delay of 118 days’ in filing the appeal before the ITAT. The assessee has filed application along with supporting affidavit explaining the delay in filing the appeal beyond its control. The explanation furnished by the assessee appears to be genuine, hence the delay in filing of the instant appeal is condoned.

3. None put in appearance on behalf of the assessee at the time of hearing of the instant appeal. We proceed to dispose of the appeal after hearing the Learned CIT(DR) and perusing the materials available on record.

4. It emerges from the record that the ITAT Delhi Bench ‘B’ vide order dated 30.06.2025 rendered in ITA No. 312/Del/2025 A.Y. 2024.25 has remitted back the assessee’s appeal for registration under Section 12A(1) of the Act to the file of Learned CIT(E), inter alia, by observing as under:

“3. After considering the submissions of both the parties, we are inclined to remit this issue back to the file of Id. CIT (E) to decide the issue on merit after getting proper documentary evidences from the assessee, after giving proper opportunity of being heard to the assessee. Further we direct assessee also to submit relevant information and complied to the notices issued by the lower authorities without seeking any adjournments. We are allowing the appeal of the assessee without charging any penalty with the assurance of the Id. AR during the proceedings.”

4.1 The issue relating to approval under Section 80G(5), involved in the instant appeal, being consequential to grant of registration under Section 12A(1) of the Act, we are constrained to remit the matter involved in the instant appeal to the file of Ld. CIT(E) for consideration of the issues afresh by granting an opportunity of being heard to the assessee and upon considering the evidence on record or any other evidence which the assessee may choose to file at the time of hearing of the matter. We also make it clear that in the event the assessee does not cooperate with the Ld. CIT(E), the said authority would be at liberty to proceed with the matter and finalize the same strictly in accordance with law. We order accordingly.

5. In the result, assessee's appeal is allowed for statistical purposes.

Order pronounced in open court on 05.01.2026.

Sd/-

(NAVEEN CHANDRA)
ACCOUNTANT MEMBER

Sd/-

(MS. MADHUMITA ROY)
JUDICIAL MEMBER

Dated: 05.01.2026.

MP

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI