

**IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'G' BENCH,  
NEW DELHI**

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

ITA No. 5745/DEL/2025 [A.Y. 2025-26])

Matribhoomi Sewa Sanstha  
House No. 1047, Street No. 42  
Molarband Extension  
Badarpur, New Delhi

Vs.

The Assessing Officer  
Ward Exemption -1(4)  
New Delhi

PAN - AAGTM 9014 J

(Applicant)

(Respondent)

Assessee By : Ms. Manpreet Kaur, AR

Department By : Shri Mahesh Kumar, CIT-DR

**Date of Hearing : 06.01.2026**

**Date of Pronouncement : 06.01.2026**

**ORDER**

**PER NAVEEN CHANDRA, ACCOUNTANT MEMBER:-**

This appeal by the assessee is directed against the order of the ld.  
ld. CIT(E) - Delhi dated 08.07.2025 pertaining to A.Y 2025-26.

2. The only grievance raised by the assessee is as under:

**“Appeal against rejection of the assessee u/s 80G(5) of the Income-tax Act, 1961 [the Act, for short] is incorrect and unlawful. That the trust doing genuine activities but having some health issues and change their CA, CIT Inspector not give chance to complete the file, condonation letter attached and other particular having attach.”**

3. At the very outset, the ld. counsel for the assessee submitted that the grounds of appeal and reply were not considered properly and proper opportunity was not given after manual visit of the assessee. It is the say of the ld. counsel for the assessee that the notice is bad in law as it lacks proper information and wrong section has been mentioned. The ld. counsel for the assessee argued that inspite of providing all details required, the ld. CIT(E) was not satisfied and ultimately rejected the application filed by the assessee u/s 80G(5) of the Act.

4. Per contra, the ld. DR relied on the orders of the authorities below.

5. We have heard the rival submissions and have perused the relevant material on record. In view of the above submissions of the ld. counsel for the assessee, we are of the considered opinion that in the interest of justice and balance of convenience, the issue should be set aside to the

file of the ld. CIT(E) for examining the issue properly. We therefore, consider it fit to set aside the orders of the CIT(E) and direct the ld. CIT(E) to give a reasonable opportunity to the assessee and examine and adjudicate on the impugned issue afresh. The assessee is also directed to furnish all documents/evidence as and when required by the ld. CIT(E) for examination. In view of the same, the appeal of the assessee is allowed for statistical purposes.

6. In the result, appeal of the assessee in ITA No. 5745/DEL/2025 is allowed for statistical purposes.

The order is pronounced in the open court on 06.01.2026.

Sd/-

**[MADHUMITA ROY]**  
JUDICIAL MEMBER

Sd/-

**[NAVEEN CHANDRA]**  
ACCOUNTANT MEMBER

Dated: 06<sup>th</sup> JANUARY, 2026.

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,  
ITAT, New Delhi

SI No.	PARTICULARS	DATES
1.	<i>Date of dictation of Tribunal Order</i>	
2.	<i>Date on which the typed draft order is placed before the Dictating Member</i>	
3.	<i>Date on which the typed draft order is placed before the other Member [in case of DB]</i>	
4.	<i>Date on which the approved draft order comes to the Sr. P.S./P.S.</i>	
5.	<i>Date on which the fair Order is placed before the Dictating Member for sign</i>	
6.	<i>Date on which the fair order is placed before the other Member for sign [in case of DB]</i>	
7.	<i>Date on which the Order comes back to the Sr. P.S./P.S for uploading on ITAT website</i>	
8.	<i>Date of uploading, inf not, reason for not uploading</i>	
9.	<i>Date on which the file goes to the Bench Clerk</i>	
10.	<i>Date on which the file goes for Xerox</i>	
11.	<i>Date on which the file goes for endorsement</i>	
12.	<i>The date on which the file goes to the Superintendent for checking</i>	
13.	<i>Date on which the file goes to the Assistant Registrar for signature on the order</i>	
14.	<i>Date on which the file goes to the dispatch section for dispatch the Tribunal order</i>	
15.	<i>Date of Dispatch of the Order</i>	
16.	<i>Date on which the file goes to the Record Room after dispatch the order</i>	