

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

**BEFORE SHRI MAHAVIR SINGH, HON'BLE VICE-PRESIDENT
&
MRS. RENU JAUHRI, HON'BLE ACCOUNTANT MEMBER**

ITA No. 6266/DEL/2025 & ITA No. 6267/DEL/2025;

Assessment Year: 2023-24 to 2025-26

Shri Veer Kunwar Singh Foundation A-42 Vikas Vihar, Kakrolla Kakrola South West Delhi- 110078	Vs	CIT (Exemption) Civic Centre Minto Road Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AAATV7993H		

Assessee by : Shri Manohar Kumar, CA

Revenue by : Shri Jitender Singh, CIT DR

Date of Hearing: 12.01.2026	Date of Pronouncement: 12.01.2026
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ORDER

PER RENU JAUHRI :

The above captioned two appeals are preferred by the assessee against the order dated 09.09.2025, passed by Ld. CIT(E), Delhi u/s 80G and 12A of the Income Tax Act, 1961 (hereinafter referred to as, "Act").

2. Since common issues have been raised in both these appeals, these are being disposed off by a common order. ITA No. 6266/DEL/2025 pertains to approval u/s 80G and the grounds of appeal are reproduced below:

- “ 1. *The Trust was granted provisional registration under section 80G vide order dated 30.05.2022, valid from AY 202324 to AY 202526, bearing Unique Registration Number AAATV7993HF20221.*
2. *In accordance with the provisions, the Trust filed Form 10AB on 29.03.2025 seeking approval for registration under section 80G of the Income Tax Act, 1961.*
3. *The Trust is actively engaged in social, religious, and cultural activities, with a strong focus on uplifting economically weaker sections of society. Our initiatives include, Educational outreach programs, Community development efforts, Spiritual and cultural guidance These activities contribute to inclusive growth, moral development, and social harmony.*
4. *Due to an unintentional communication gap, the Trust was unable to submit the required reply within the stipulated time as directed by Ld. CIT. This lapse was purely inadvertent and not reflective of any noncompliance OR lack of commitment.*
5. *Consequently, the provisional registration was cancelled, despite the Trust continued compliance and dedication to its charitable objectives.*
6. *Prayer, In light of the above, we humbly request your good office to, Reconsider the cancellation of the provisional registration, Restore the registration granted vide order dated 30.05.2022 for the period AY 202324 to AY 202526. Allow us an opportunity to submit the necessary documents and clarifications to support our application. We remain*

committed to full compliance with statutory requirements and are prepared to cooperate with any further directions from your office. Thank you for your kind consideration. Yours faithfully, Nirmal Kumar Singh Trustee, VEER KUNWAR SINGH FOUNDATION.

7. Appeal filed against the order for cancellation of provisional registration under section 80G for restore. ”

3. ITA No. 67/Del/2025, relates to rejection of registration u/s 12A of the Act and following grounds of appeal have been raised.

- “ 1. The Trust was granted provisional registration under section 12A vide order dated 30.05.2022, valid from AY 202324 to AY 202526, bearing Unique Registration Number AAATV79931E20221.*
- 2. In accordance with the provisions, the Trust filed Form 10AB on 29.03.2025 seeking approval for registration under section 12A of the Income Tax Act, 1961.*
- 3. The Trust is actively engaged in social, religious, and cultural activities, with a strong focus on uplifting economically weaker sections of society. Our initiatives include, Educational outreach programs, Community development efforts, Spiritual and cultural guidance These activities contribute to inclusive growth, moral development, and social harmony.*
- 4. Due to an unintentional communication gap, the Trust was unable to submit the required reply within the stipulated time as directed by your office. This lapse was purely inadvertent and not reflective of any non compliance OR lack of commitment.*
- 5. Consequently, the provisional registration was cancelled, despite the Trust continued compliance and dedication to its charitable objectives.*

6. *Prayer, In light of the above, we humbly request your good office to, Reconsider the cancellation of the provisional registration, Restore the registration granted vide order dated 30.05.2022 for the period AY 2023-24 to AY 2025-26. Allow us an opportunity to submit the necessary documents and clarifications to support our application. We remain committed to full compliance with statutory requirements and are prepared to cooperate with any further directions from your office. Thank you for your kind consideration. Yours faithfully, Nirmal Kumar Singh Trustee, VEER KUNWAR SINGH FOUNDATION.*
7. *Appeal filed against the order for cancellation of provisional registration under section 12A for restore. ”*

4. In ITA No. 6267/Del/2025, brief facts of the case are that the assessee filed an application in Form 10B on 29.03.2025 for grant of registration u/s 12A(1)(ac)(iii) of the Act. As the assessee failed to submit complete details sought by the Ld. CIT(E), regarding genuineness of the activities, its charitable objects etc, the application was rejected vide order dated 09.09.2025. Aggrieved, the assessee has filed an appeal before the Tribunal.

5. Before us, Ld. AR has submitted that the matter may be remanded back to the file of Ld. CIT(E) to enable the assessee to file requisite details. Ld. DR has not objected to the said proposition.

6. After hearing both the parties, in the interest of justice, we, hereby, restore the matter to Ld. CIT(E) for fresh consideration on merits after providing reasonable opportunity to the assessee of being heard.

7. In the result, appeal of the assessee is allowed for statistical purposes.
8. Approval u/s 80G has been rejected for identical reasons and in view of rejection of registration u/s 12A which is a condition for grant of approval u/s 80G. We restore this matter also to Ld. CIT(E) for fresh consideration after giving due opportunity to the assessee.
9. In the result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the Open Court on 12 -01-2026.

Sd/-
(MAHAVIR SINGH)
Vice President

Sd/-
(RENU JAUHRI)
Accountant Member

Dated: 19.01.2026

Pooja Mittal

Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi