

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

BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT

AND

SHRI AMITABH SHUKLA, ACCOUNTNAT MEMBER

ITA Nos.8732 & 8733/DEL/2025

[Assessment Years: 2026-27]

Shiksha Se Shikhar Tak, KHNO.393, 264B, 146, New Ashok Nagar, New Delhi-110096 PAN-AAABS7703A	Vs	CIT(Exemption), Civic Centre, New Delhi-110001
Assessee		Revenue

Assessee by	Shri Rajat Garg, CA
Revenue by	Shri Ajay Kumar Arora, Sr. DR

Date of Hearing	16.01.2026
Date of Pronouncement	16.01.2026

ORDER

PER AMITABH SHUKLA, AM,

These captioned appeals have been preferred by the assessee against order dated 12.11.2025 of the learned Pr. Commissioner of Income Tax (Exemption), Delhi, [hereinafter referred to as 'ld. CIT(E)] passed under section 80G and 12AA of the Income Tax Act, 1961, pertaining to Assessment Year 2026-27. The word 'Act' herein this order would mean Income Tax Act, 1961.

2. At the outset, the Ld. Counsel for the assessee through its grounds of appeal in ITA Nos.8732/Del/2025 and 8733/Del/2025 argued that the appellant

has not been accorded a fair opportunity of being heard before taking an adverse decision in its case. The Ld. Counsel argued that due opportunity of being heard was not accorded to it before rejecting its applications for grant of exemption under section 12A/82G. It was submitted that the appellant was engaged in genuine charitable activities and the impugned order will cause irreparable loss to its objectives and interest. It was submitted that appellant has all the evidences in its possession and which can be produced before the Ld. PCIT(E) to arrive at a judicious decision qua its claim for grant of approval u/s 80G and 12A. The Ld. Counsel personally assured that there will be no case of any non-compliance now.

3. Per Contra, the Ld. DR relied upon the order of lower authorities. It was submitted that due opportunities have been given to the appellant while considering its request for grant of approval u/s 80G & 12A.

4. We have heard rival submissions in the light of material available on records. We have noted from the impugned orders of Ld. PCIT(E) has alluded that the appellant was required to file documents in support of its claims which were not provided. We have noted that the ld. PCIT(E) had issued notices dated 11.07.2025, 10.10.2025 and 21.10.2025, which were not admittedly complied by the assessee. The Ld. PCIT(E) proceeded to draw adverse conclusions and rejected the applications. Be that as it may be, in the interest of justice, we deem it appropriate to remit the issues in twin appeals back to the

Ld. PCIT(E) for re-adjudication of the matter after providing due opportunity of being heard to the assessee. It shall be bounden upon the assessee to comply with all the statutory notices issued by the Ld.PCIT(E) and any non-compliance shall be viewed adversely. **Accordingly, all the grounds of appeal raised by the assessee in ITA Nos. ITA Nos.8732/Del/2025 and 8733/Del/2025 are allowed for statistical purposes.**

5. In the result, the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 16th January, 2026.

Sd/-
[MAHAVIR SINGH]
VICE PRESIDENT

Dated: 19.01.2026

Shekhar

Copy forwarded to:

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

Sd/-
[AMITABH SHUKLA]
ACCOUNTANT MEMBER

Asst. Registrar,
ITAT, New Delhi,