

**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. 6377/DEL/2025 & ITA No. 6376/DEL/2025;

Assessment Year: 2024-25

Naresh Kumar Aggarwal Foundation 24A, 2 nd Floor, Sri Ram Road, Civil Lines Delhi-54	Vs	CIT (Exemption) Civic Centre Minto Road Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AAEEAN7380F		

Assessee by : None

Revenue by : Shri Jitender Singh, CIT DR

Date of Hearing: 21.01.2026	Date of Pronouncement: 21.01.2026
-----------------------------	-----------------------------------

ORDER

PER RENU JAUHRI :

The above captioned two appeals are preferred by the assessee against the order dated 05.12.2024, passed by Ld. CIT(E), Delhi u/s 80G and 12AB 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. In ITA No. 6377/DEL/2025 following grounds of appeal are raised which are reproduced below:

- “1. That under the facts and circumstances of the case, the impugned order dated 05.12.2024 passed by CIT(E), u/s 80G(5)(ii)(b)(B) of the Income Tax Act, 1961 (hereinafter referred to as "the Act"), generated vide DIN: ITBA/EXM/F/EXM45/2024-25/1070908323 (1) rejecting the application for registration u/S 80 g of the Act, is bad in law, illegal, and against the legislative intent of Section 80G, which aims to ensure continuity of genuine charitable organizations.*
- 2. That the Ld. CIT (Exemption) erred both on facts and in law in rejecting the appellant's application filed in Form 10AB for grant of registration under section 80 G of the Income-tax Act, 1961 without appreciating the bona fide circumstances which prevented timely compliance.*
- 3. That under the facts and circumstances of the case the Ld. CIT(E), has erred in law as much as in fact while passing the impugned order without providing adequate reason for rejecting the application and reasonable opportunity of being heard, which is a violation of the principle of natural justice.*
- 4. That the rejection of the application without considering the charitable nature of objects, activities, and evidence available on record is arbitrary, unjustified, and contrary to principles of natural justice.*
- 5. That the Ld. CIT (Exemption) failed to appreciate that the appellant is a duly constituted charitable foundation, already holding provisional registration u/s 80 G, and that mere technical non-compliance should not result in denial of substantive benefit of registration.*
- 6. That appellant craves to leave, alter, amend or modify the grounds of appeal before or during the hearing of the appeal.*
- 7. That each ground is independent and without prejudice to each other.”*

3. In ITA No. 6377/Del/2025, following grounds of appeal have been raised.
- “1. That under the facts and circumstances of the case, the impugned order dated 05.12.2024 passed by CIT(E), u/s 12AB(1)(b)(ii)(B) of the Income Tax Act, 1961 (hereinafter referred to as "the Act"), generated vide DIN: ITBA/EXM/F/EXM45/2024-25/1070908024(1), rejecting the application for registration u/s 12A(1)(ac)(iii) of the Act, is bad in law, illegal, and against the legislative intent of Section 12AB, which aims to ensure continuity of genuine charitable organizations.
 2. That the Ld. CIT (Exemption) erred both on facts and in law in rejecting the appellant's application filed in Form 10AB for grant of registration under section 12A(1)(ac)(iii) of the Income-tax Act, 1961 without appreciating the bona fide circumstances which prevented timely compliance.
 3. That under the facts and circumstances of the case the Ld. CIT(E), has erred in law as much as in fact while passing the impugned order without providing adequate reason for rejecting the application and reasonable opportunity of being heard, which is a violation of the principle of natural justice.
 4. That the rejection of the application without considering the charitable nature of objects, activities, and evidence available on record is arbitrary, unjustified, and contrary to principles of natural justice.
 5. That the Ld. CIT (Exemption) failed to appreciate that the appellant is a duly constituted charitable foundation, already holding provisional registration u/s 12AB, and that mere technical non-compliance should not result in denial of substantive benefit of registration.
 6. That appellant craves to leave, alter, amend or modify the grounds of appeal before or during the hearing of the appeal.
 7. That each ground is independent and without prejudice to each other.”

4. **ITA No. 6376/Del/2025** pertains to rejection of registration vide order u/s 12AB(1)(b)(ii)(B). Brief facts are that the assessee filed an application on 30.06.2024 in Form 10AB seeking registration u/s 12A(1)(ac)(iii) of the Act. As no compliance was made to the notices issued by Ld. CIT(E), the application for grant of registration was rejected vide order dated 05.12.2024. Provisional registration granted earlier vide order dated 27.05.2021 was also cancelled. Aggrieved, the assessee has filed an appeal before the Tribunal.

5. Before us, the Ld. AR has submitted that the assessee could not make requisite compliance even though the charitable activities are genuine and has requested that another opportunity may be provided to the assessee to make requisite compliance before Ld. CIT(E). Ld. DR has not objected to the said proposition.

5.1 After hearing both the parties and in the interest of justice, we restore the matter back to Ld. CIT(E) for fresh consideration after giving due opportunity to the assessee. The assessee is also directed to remain vigilant and make requisite compliance before Ld. CIT(E). The appeal of the assessee is allowed for statistical purposes.

6. In **ITA No. 6377/Del/2025**, the application for approval u/s 80G filed on 30.06.2024 was also rejected on account of non-compliance vide order dated 15.12.2024. As the facts and circumstances in this appeal are identical to those

in ITA No. 6376/Del/2025, we restore this matter also to the Ld. CIT(E) for fresh consideration after giving due opportunity to the assessee.

7. In the result, both the appeals are allowed for statistical purposes.

Order pronounced in the Open Court on 21-01-2026.

Sd/-
(MAHAVIR SINGH)
Vice President

Sd/-
(RENU JAUHRI)
Accountant Member

Dated: 27.01.2026

Pooja Mittal

Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi

1.	Date of dictation of Tribunal Order	23.01.2026
2.	Date on which the typed draft Tribunal Order is placed before the Dictating Member.	23.01.2026
3.	Date on which typed draft order is placed before the other member (in the case of DB)	
4.	Date on which the approved draft Tribunal Order comes to the Sr. P.S. /P.S.	
5.	Date on which the fair Order is placed before the dictating Member for sign	
6.	Date on which the fair order is placed before the other Member for sign (in case of DB)	