

**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. 6385/DEL/2025 & ITA No. 6397/DEL/2025;

Assessment Year: 2026-27

Ripudaman Charitable Trust B-163, Greater Kailash Part-1, New Delhi- 48	Vs	CIT (Exemption) Civic Centre Minto Road Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AAETR7095J		

Assessee by : Ms. Sherry Goyal, Advocate
Shri Sarthak Abrol, Advocate

Revenue by : Shri Jitender Singh, CIT DR

Date of Hearing: 21.01.2026	Date of Pronouncement: 21.01.2026
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ORDER

PER RENU JAUHRI :

The above captioned two appeals are preferred by the assessee against the order dated 20.08.2025, passed by Ld. CIT(E), Delhi u/s 80G and 12AB of the Income Tax Act, 1961 (hereinafter referred to as, "Act").

2. In ITA No. 6385/DEL/2025 following grounds of appeal have been raised:

“ 1. That the learned Commissioner of Income Tax (Exemptions) has erred, both in law and on facts, in passing

the impugned order cancelling the registration granted u/s 80G of the Income Tax Act, 1961 from the AY 2023-2024 onwards merely on the ground of non-compliance of e-notices, without appreciating that such notices were never received by the appellant trust but the hard copy of one notice through post was only received after the passing of the final order of rejection.

2. *That the learned CIT (Exemptions) erred in violating the principles of natural justice by not providing proper and reasonable opportunity of being heard before passing the order cancelling the registration u/s 80G of the Income Tax Act-1961.*
3. *That the learned CIT (Exemptions) failed to appreciate that all the necessary documents and details in support of the charitable nature and activities of the appellant trust were available and could have been produced had a proper opportunity been granted.*
4. *That the cancellation order is arbitrary and unsustainable as it does not establish any "specified violation" under Income Tax Act, such as non-genuine activities, misuse of funds, or non-compliance with other laws, and is based merely on procedural non-response due to lack of notice.*
5. *That the appellant craves leave to add, amend, alter, or withdraw any ground of appeal at the time of hearing."*

3. In ITA No. 6397/Del/2025, following grounds of appeal have been raised.

- “ 1. *That the learned Commissioner of Income Tax (Exemptions) has erred, both in law and on facts, in passing the impugned order cancelling the registration granted u/s 12AB of the Income Tax Act, 1961 from the AY 2023-2024 onwards merely on the ground of non-compliance of e-notices, without appreciating that such notices were never received by the appellant trust but the hard copy of one notice through post was only received after the passing of the final order of rejection.*
2. *That the learned CIT (Exemptions) erred in violating the principles of natural justice by not providing proper and*

reasonable opportunity of being heard before passing the order cancelling the registration u/s 12A.

3. *That the learned CIT (Exemptions) failed to appreciate that all the necessary documents and details in support of the charitable nature and activities of the appellant trust were available and could have been produced had a proper opportunity been granted.*
4. *That the cancellation order is arbitrary and unsustainable as it does not establish any "specified violation" under Income Tax Act, such as non-genuine activities, misuse of funds, or non-compliance with other laws, and is based merely on procedural non-response due to lack of notice.*
5. *That the appellant craves leave to add, amend, alter, or withdraw any ground of appeal at the time of hearing ”*

4. Since facts and circumstances in both these appeals are identical, these are being disposed off by a common order.

5. Brief facts are that the assessee, a charitable trust, obtained provisional registration u/s 12A(1)(ac)(vi) and 80G vide orders dated 08.03.2023. Subsequently, the assessee filed separate applications for obtaining regular registration in Form 10AB on 31.03.2025 u/s 12A as well as approval u/s 80G of the Act. Ld. CIT(E) issued a questionnaire seeking certain details/clarifications, however, the assessee sought further adjournment. Two more notices were issued but the assessee did not furnish the requisite details. Accordingly, Ld. CIT(E) proceeded to reject the application for registration u/s 12A as well as 80G of the Act. He also cancelled the provisional registration/ approval granted vide orders dated 08.03.2023. Aggrieved, the assessee is in appeal before the Tribunal.

6. Before us, Ld. AR has submitted that sufficient opportunity was not given to the assessee to make requisite compliance and has requested for remanding the matter to the Ld. CIT(E) for fresh consideration. Ld. DR has not objected to the said proposition.

7. After hearing both the parties, in the interest of justice, we deem it appropriate to restore both the orders of rejection of registration/approval u/s 12A & 80G to the Ld. CIT(E) for fresh consideration on merits after giving reasonable opportunity to the assessee to submit requisite details. The assessee is also directed to make necessary compliance before the Ld. CIT(E) to enable him to decide the application on merits.

8. 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