

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

ITA Nos.4991, 5226 & 5227/Del/2025
Assessment Years: 2025-26 & 2024-25

| | | |
|--|------------|--------------------------|
| Praharshita Foundation, R-16-A, Old Uttam Nagar, D.K. Mohan Garden, West Delhi, New Delhi | Vs. | CIT(Exemption), Delhi |
| PAN: AAETP2909F | | |
| (Appellant) | | (Respondent) |

| | |
|---------------|--|
| Assessee by | Sh. Vikram Kumar, Adv. Sh. Rabindra Choudhary, CA |
| Department by | Ms. Amish S. Gupt, CIT(DR) |

| | |
|-----------------------|------------|
| Date of hearing | 13.01.2026 |
| Date of pronouncement | 13.01.2026 |

ORDER

PER SATBEER SINGH GODARA, JM

These assessee's three appeals ITA Nos.4991, 5226 & 5227/Del/2025 for assessment years 2025-26 and 2024-25, arises against the Commissioner of Income Tax (Exemption) [in short, the "CIT(E)"], Delhi's orders dated 18.06.2025 and 06.09.2024 having DINs and Notice no. ITBA/EXM/F/EXM45/2025-26/1077155164(1), ITBA/EXM/F/EXM45/2024-

25/1068425941(1) and ITBA/EXM/F/EXM45/2024-25/1068426006(1) involving proceedings under section 12AB and 80G of the Income-tax Act, 1961 (hereinafter referred to as 'the Act'), respectively.

Cases called twice. None appears at the assessee's behest. It is accordingly proceeded *ex-parte*.

2. Delays of 270 days in filing the assessee's appeals ITA Nos.5226 & 5227/Del/2025 are condoned in larger interest of justice and in light of Collector, Land & Acquisition vs. Mst. Katiji & Others (1987) 167 ITR 471 (SC).

3. It is next noticed with the able assistance coming from the Revenue side that the assessee's instant three appeals ITA Nos.4991, 5226 & 5227/Del/2025 are directed against the learned CIT(Exemption)'s as many orders hereinabove declining section 12A registration forming subject matter of adjudication in the former twin cases, and its third appeal is preferred against denial of the consequential section 80G deduction herein.

4. Learned CIT(DR) clarifies at the outset that after the assessee's former section 12A registration application got rejected; it chose to file yet another application which has met the same fate

for the sole reason of non-institution thereof in the prescribed format.

This is what leaves thee assessee aggrieved.

5. We have given our thoughtful consideration to the assessee's and the Revenue's respective rival pleadings. Suffice to say, it has come on record that the learned CIT(E)'s former 12A as well as 80G orders hold that the assessee failed to file all the requisite details during the course of hearing. We observe in this factual backdrop that possibility of some communication gaps at various levels could not be altogether ruled out. We accordingly deem it appropriate to restore all the assessee's three appeals back to the CIT(E) for its afresh appropriate adjudication within three effective opportunities of hearing, in consequential proceedings.

6. These assessee's three appeals ITA Nos.4991, 5226 & 5227/Del/2025 are allowed for statistical purposes. A copy of this common order be placed in the respective case files.

Order pronounced in the open court on 13th January, 2026

Sd/-
(AMITABH SHUKLA)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 16th January, 2026.

RK/-

Copy forwarded to:

1. Appellant

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

Asst. Registrar, ITAT, New Delhi