

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

BEFORE SHRI C.N. PRASAD, JUDICIAL MEMBER

AND

SHRI M. BALAGANESH, ACCOUNTANT MEMBER

ITA No.2548/Del/2025

Mountain Medicine Society House No.RZ-L-16, A Shankar Park, Street No.3, Sagar Pur, New Delhi PAN No.AAGTM0806L	Vs.	CIT (Exemption) New Delhi
Appellant		Respondent

Appellant	Sh. Govind Kumar, CA
Respondent	Ms. Pooja Swaroop, CIT (DR)

Date of Hearing	02.12.2025
Date of Pronouncement	28.01.2026

ORDER

PER C.N. PRASAD, JM,

This appeal is filed by the assessee against the order of the Ld. Commissioner of Income Tax (Exemptions)/ NFAC, Delhi in rejecting the application for registration u/s.12AB of the Act.

2. The ld. Counsel for the assessee at the outset submitted that the Ld. CIT(E) denied registration u/s.12AB by observing that the assessee did not comply with the notices calling for various details mentioned in the order.

3. The Ld. Counsel submitted that the assessee had furnished part details which fact was also acknowledged by the Ld. CIT(E). The Ld. Counsel for the assessee submitted that the assessee could not furnish complete details either for the reason that the assessee has not received any notice or it took time to collate the details called for. The Ld. Counsel for the assessee submits that given an opportunity, the assessee is ready to comply with the notices issued by the ld. CIT(E) and file all the details called for by the Ld. CIT(E).

4. Heard rival contentions. On hearing both the parties we are of the view that the assessee be provided one more opportunity to comply with the directions of the Ld. CIT(E) and to file all the necessary details and documents called by the Ld. CIT(E) in order to dispose of the application for registration u/s.12A of the Act. Thus, we restore this issue to the file of the Ld. CIT(E) who shall decide the issue afresh after providing adequate opportunity of being heard to the assessee.

5. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 28.01.2026.

Sd/-
[M. BALAGANESH]
ACCOUNTANT MEMBER
Dated:28.01.2026
M.B.A., A.C.

Sd/-
[C.N. PRASAD]
JUDICIAL MEMBER

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi