

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "A", NEW DELHI

BEFORE SHRI SUDHIR KUMAR, JUDICIAL MEMBER
AND

SMT. RENU JAUHRI, ACCOUNTANT MEMBER

	ITA NO. 6399/Del/2025 AND ITA NO. 6400/DEL/2025	
	A.YR. : 2026-27	
KARTAVYAM, 52, KRIPAL APARTMENT I.P. EXTENSION, PATPARGANJ, DELHI – 110 092 (PAN: AACTK6151A) (APPELLANT)	VS.	COMMISISONER OF INCOME TAX (EXEMPTION), DELHI CIVIC CENTRE, MINTO ROAD, NEW DELHI – 110 002 (RESPONDENT)

Appellant by : Sh. Dipak Mandal, CA

Respondent by : Sh. Jitender Singh, CIT(DR)

Date of hearing : 27.01.2026

Date of pronouncement : 27.01.2026

ORDER

PER SUDHIR KUMAR, JM :

These appeals by the assessee are directed against the orders both dated 29.03.2024 of the Ld. CIT (Exemption), Delhi passed u/s. 12AB(1)(b)(ii)(B) of the Income Tax Act, 1961 and u/s. 80G of the Act respectively.

2. It is noted that in both the appeals, there is a delay of 223 days in filing the appeals before the tribunal. For this purpose, the assessee has filed the condonation petitions alongwith supporting affidavits. After hearing both the

sides and perusing the records, we find that reasonable cause has been attributed to the applicant-assessee in filing the belated appeals before the Tribunal, hence, we condone the delay in dispute in both the appeals of the assessee, and proceed further.

3. Ld. AR has submitted that Ld. CIT(E) has erred in law and facts by passing the order rejecting the application filed in Form 10AB for registration u/s. 12A(1)(ac)(iii) for not furnishing the complete details/ documents/ information and similarly rejected the approval u/s. 80G of the Act. Therefore, it was requested to remit back the issues to the file of the CIT(E) to adjudicate the same afresh, after giving adequate opportunity of being heard and to provide one more opportunity to produce to the requisite documents/evidences before the Ld. CIT(E) in order to canvass its case. Ld. DR did not controvert the aforesaid proposition.

4. We have heard both the parties and perused the records. We find force in the contention of the Ld. AR that Ld. CIT(E) passed the orders rejecting the application filed in Form 10AB for registration u/s. 12A(1)(ac)(iii) for not furnishing documents/evidence etc. required and similarly rejected the approval u/s. 80G of the Act. In view of the aforesaid factual matrix and in the interest of justice, we deem it fit and proper to remit back the issues to the file of the Ld. CIT(E) with the directions to consider the issues afresh in both the appeals, in accordance with law by considering the aforesaid grievance of the applicant and also consider all the relevant evidences / documents to be filed by the

applicant. However, Applicant is directed to furnish the complete details/evidences before the Ld. CIT(E) in accordance with law and fully cooperate with him during the proceedings, in order to canvass its case properly, for which Ld. DR fairly agreed. We hold and direct accordingly.

5. In the result, both the appeals filed by the assessee stand allowed for statistical purposes in the aforesaid manner.

Order pronounced on 27.1.2026 in the Open Court.

Sd/-

(RENU JAUHRI)
ACCOUNTANT MEMBER
Date: 28-1-2026

Sd/-

(SUDHIR KUMAR)
JUDICIAL MEMBER

SRBHATNAGAR

Copy forwarded to:-

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

Assistant Registrar