

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. 6410/Del/2025 AND ITA NO. 6411/DEL/2025	
	A.YR. : 2025-26	
SHREE KRISHNA SANSTHAN, PARAGYA MARG, D-BLOCK, SAKET, NEW DELHI – 110 017 (PAN: AAMTS6616G) (APPELLANT)	VS.	COMMISISONER OF INCOME TAX (EXEMPTION), DELHI CIVIC CENTRE, MINTO ROAD, NEW DELHI – 110 002 (RESPONDENT)

Appellant by : Sh. Kailash Khemani, CA

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

Date of hearing : 27.01.2026

Date of pronouncement : 29.01.2026

ORDER

PER SUDHIR KUMAR, JM :

These appeals by the assessee are directed against the orders both dated 13.08.2025 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. The brief facts of the case are that assessee Trust was formed on 6.7.2010 at New Delhi under the provisions of the Indian Trust act, 1882 for the purpose of undertaking charitable projects with special focus on education and healthcare. The appellant Trust, not being already registered, filed two separate

10A forms for registration under section 12A(1)(ac)(vi) and 80G(5) and was granted provisional registration in March, 2022 valid from AY 2022-23 to AY 2024-25. The appellant Trust, before expiry of provisional registration, filed two separate 10AB forms for registration under section 12a(1)(ac)(iii) and section 80G(5) accompanied with Trust Deed, Audited Financials, ITR and other relevant documents as mandated for the application. The Id. CIT(E) issued e-notices calling for specific details as per Rule 17A(2) of the Income Tax Rules which the appellant could not respond as such notices were served on emails belonging to the erstwhile accountant. The Ld. CIT(E) held that the in the specific documents requested, genuineness of activities and their alignment with trust could not be verified. Accordingly, the application for registration was rejected and provisional registration granted earlier u/s. 12A and 80G was cancelled and two separate orders were passed to this effect on 13.8.2025. Aggrieved, assessee is in appeals before us.

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 producing documents required by the authority and similarly rejected the approval u/s. 80G of the Act. In this regard, he submitted that the reasons for not providing the details is that notice sent by the Ld. CIT(E) on the email of the officials of the assessee, but no information was given by the said official to the assessee, as a result, the details/evidences could not be filed before the Ld. CIT(E). 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 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

producing documents required by the authority and similarly rejected the approval u/s. 80G of the Act. We further find considerable cogency in the contention of the Ld. AR that the reasons for not providing the details was that notice sent by the Ld. CIT(E) on the email of the official of the assessee, but no information was given by the said official to the assessee, as a result, the details/evidences could not be filed before the Ld. CIT(E). 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 29.1.2026.

Sd/-

(RENU JAUHRI)
ACCOUNTANT MEMBER
Date: 29-1-2026

Sd/-

(SUDHIR KUMAR)
JUDICIAL MEMBER

SRBHATNAGAR

Copy forwarded to:-

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

Assistant Registrar