

**IN THE INCOME TAX APPELLATE TRIBUNAL
DEHRADUN BENCH, DEHRADUN
BEFORE YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER
ITA No. 245/DDN/2025**

Shri Shyam Sewa Mandal Samiti. Lalkurti Roorkee, Uttarakhand PAN: ACBAS6972M	Vs	Commissioner of Income Tax Appeals (Exemption), Lucknow, Uttar Pradesh
Appellant		Respondent
Assessee by	Sh. Rajiv Sahni, CA	
Revenue by	Sh. Amar Pal Singh, Sr. DR	
Date of Hearing	11/02/2026	
Date of Pronouncement	18/02/2026	

ORDER

PER YOGESH KUMAR, U.S. JM:

The present appeal is filed by the Assessee against the order of Ld. Commissioner of Income Tax (Exemption), Lucknow (Ld. CIT(E)' for short), dated 25/09/2025.

2. The appellant filed an Application for registration Order under section 12A of the Income Tax Act, 1961 ('Act' for short). The said application has been rejected vide order dated 25/09/2025 on the ground that the Appellant failed to prove the genuineness & commencement of its charitable activities and failed to prove that activities are in consonance with its objects with documentary evidence.

3. The Ld. Counsel for the Appellant submitted that the order impugned has been passed in violation of principals of natural justice, the Ld. CIT(E) has not provided the opportunity of being heard to the Appellant, thus sought for allowing the Appeal.

4. Per contra, the Ld. Department's Representative submitted that the Appellant has not complied with the notices issued by the Ld. CIT(E) and not produced any documents in support of the claim, thus the order impugned has been rightly passed by the Ld. CIT(E), therefore, sought for dismissal of the present Appeal.

5. We have heard the parties and perused the material available on record. It can be seen from the order impugned, the Ld. CIT(E) has rejected the application for want of documents to substantiate the claim of the Appellant and the Appellant has not been heard before passing the orders impugned. Thus, we set aside the impugned order of the Ld. CIT(E) and remand the matter to the file of Ld. CIT(E) with a direction to decide the applications afresh after providing opportunity of being heard to the Appellant. The Appellant is also at liberty to produce any/all documents in support of its claim.

6. In the result, the appeal of the Appellant is partly allowed for statistical purpose.

Order pronounced in the open court on 18th February, 2026

Sd/-
(SANJAY AWASTHI)
ACCOUNTANT MEMBER
Date:- 18 .02.2026
Reshma Naheed, Sr.P.S

Sd/-
(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI