

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

**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT
AND
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

**ITA Nos.- 2756 & 2729/Del/2026
[Assessment Year: 2026-27]**

Shrimad Rajchandra Mission, The Kendra, 76, Tarun Enclave, Pitampura, Delhi-110034.	Vs	CIT(E), Civic Centre, New Delhi-110002.
PAN- AAJTS8863Q		
Assessee		Revenue

Assessee by	Shri Pramod Jain, CA & Shri Mukul Gupta, Adv.
Revenue by	Shri Vikram Singh Sharma, Sr. DR

Date of Hearing	27.03.2026
Date of Pronouncement	27.03.2026

ORDER

PER BRAJESH KUMAR SINGH, AM:

These two appeals by the assessee are directed against the two separate orders of Ld. Commissioner of Income Tax (Exemption), Delhi [hereinafter referred to as the 'Ld. CIT(E)] both dated 15.03.2026 rejecting the respective applications filed by the assessee for registration under section 12A(i)(ac)(iii) of the Income-tax Act, 1961 (hereinafter referred to as the 'Act') and for grant of approval under clause (iii) of first proviso to section 80G(5) of the Act. Since common issues are involved in both

the appeals, the same are being disposed of by way of this common order for the sake of convenience and brevity.

2. The Ld. AR submitted that the assessee had filed its submissions before the Ld. CIT(E) which were not considered by the Ld. CIT(E) before rejecting the respective applications filed by the assessee. In this regard, the assessee filed the e-proceedings response acknowledgment in support of its claim and submitted that the respective orders of the Ld. CIT(E) rejecting the applications of the assessee u/s 12A / 80G of the Act be set aside and restored to the file of the Ld. CIT(E) for fresh adjudication.

3. The ld. DR in all fairness did not raise any serious objection in setting aside these two appeals for a fresh adjudication by the Ld. CIT(E).

4. We find that the ld. CIT(E) rejected both the above applications on the ground that the assessee had failed to file details / information required by the notices issued to the assessee in support of the genuineness of the activities, charitable objects and commencements of the activities. However, we observe that the submission filed by the assessee were not considered by the Ld. CIT(E) before passing the respective orders. Therefore, we are of the view that the ld. CIT(E) should have given adequate opportunity to the assessee to explain its case. We therefore, in the interest of the principle of natural justice, set-aside both the impugned orders of the Ld. CIT(E) regarding the respective applications of the assessee for registration under section

12A(i)(ac)(iii) of the Act and for grant of approval under clause (iii) of first proviso to section 80G(5) of the Act, to the file of the Ld. CIT(E) for afresh adjudication, after giving reasonable opportunity of being heard to the assessee and in accordance with law. The assessee is also directed to participate and furnish evidences/documents as and when required by the Ld. CIT(E).

5. In the result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 27.03.2026.

Sd/-
[MAHAVIR SINGH]
VICE PRESIDENT

Sd/-
[BRAJESH KUMAR SINGH]
ACCOUNTANT MEMBER

Dated- 27.03.2026.

Pooja.

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi,