

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

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

**ITA Nos.- 987 & 988 /Del/2026  
[Assessment Year: 2024-25]**

Foundation for computing Education in India, E 21, F/F, Hauz Khas Market, New Delhi-110016.	Vs	Commissioner of Income Tax (Exemption), Delhi, Room No. 2602, E2 Block, Civic Centre, New Delhi-110002.
<b>PAN- AAFCF4230R</b>		
Assessee		Revenue

Assessee by	None
Revenue by	Shri Vikram Singh Sharma, Sr. DR

<b>Date of Hearing</b>	<b>27.03.2026</b>
<b>Date of Pronouncement</b>	<b>27.03.2026</b>

**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 05.01.2026 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 (hereinafter referred to as 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. None represented the assessee therefore we decided to hear the appeals ex-parte with the assistance of the ld. DR. At the outset, the ld. DR pointed out that the assessee has taken a ground in both the appeals that the ld. CIT(E) had rejected the 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, without giving proper notice or following principles of natural justice. The ld. DR did not raise any serious objection in setting aside these two appeals for a fresh adjudication by the Ld. CIT(E).

3. 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. 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) rejecting 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).

4. 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,