

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

**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA Nos.7572 & 7573/Del/2025
(ASSESSMENT YEAR: 2026-27)**

CENTER FOR PUBLIC INITIATIVE, Flat No. FFA, Plot 78-79, KH No.502/1, Second Floor, New Delhi-110084. PAN-AABTC8672K	Vs.	CIT(Exemption), Delhi.
(Appellant)		(Respondent)

Assessee by	Shri Divya Prakash, CA
Department by	Shri Sumer Singh Meena, CIT- DR
Date of Hearing	30/03/2026
Date of Pronouncement	30/03/2026

ORDER

PER MANISH AGARWAL, AM:

The captioned two separate appeals are filed by the assessee against the separate orders passed by the Ld. Commissioner of Income Tax (Exemption), Delhi [CIT(E), in short] dated 24.09.2025 wherein the assessee has challenged the action of the Ld. CIT(E) of rejecting the approval/registration sought u/s u/s 12A(1)(ac)(iii) and 80G(5) of the of the Income Tax Act, 1961 (hereinafter referred as 'the Act').

2. It is observed that Ld. CIT(E) has denied the registration u/s 12A(1)(ac)(iii) as the assessee has failed to provide the details as sought for time to time and thus, the Ld. CIT(E) was the opinion that the assessee has failed to substantiate the

genuineness of its activity. Likewise in absence of the requisite details registration u/s 80G(5) was also denied.

3. Before us, the Ld. AR of the assessee submits that the assessee though was not able to file the details before the Ld. CIT(E), however, he requested that assessee may be granted one more opportunities to represent its case before the Ld. CIT(E) to file the documentary evidences as required by Ld. CIT(E).

4. In reply, the Ld. CIT-DR supported the orders of Ld. CIT(E) and requested for the confirmation of the same.

5. We have heard the rival submissions and perused the material before us. It is observed that Ld. CIT(E), on various occasions asked the assessee to file the details like list of beneficiaries of charitable activities undertaken, complete financials along with corresponding bills, cash & bank book/ledger etc. in support of its claim. However, the assessee has failed to file any such information before the Ld. CIT(E), thus, the CIT(E) has denied the registration u/s 12A(1)(ac)(iii) of the Act by observing that in absence of the details called for, the claim of charitable activities could not be verified.

6. Under these facts and circumstances of the case and in the interest of natural justice, the matter is restored back to the file of Ld. CIT(E) for fresh adjudication in accordance with law after providing reasonable opportunities to the assessee. The Assesse is also directed to file all the requisite information/evidences before the Ld. CIT(E) in order to establish the genuineness of the activity of assessee society. With these directions both the appeals of the assessee are allowed for statistical purposes.

7. In the result, **ITA 7572/Del/2025** and **7573/Del/2025** are allowed for statistical purposes.

Order pronounced in the open court on 30.03.2026.

Sd/-
(MAHAVIR SINGH)
VICE PRESIDENT

Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER

Dated: 02.04.2026.

PK, Sr. Ps

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI