

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
DELHI BENCH 'C': NEW DELHI
BEFORE YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No. 7335/Del/2025

Shri Shyam Prem Mandal C/o. CA R. S. Poonia, D-82-B, Siwad Area, Krishna Marg, Bapu Nagar, Jaipur, Rajisthan PAN: ABITS9526L	Vs	CIT(Exemption) Room No.1, 5 th Floor, C. R. Building, Himalaya Marg, Sector 17-E, Chandigarh, Gurgaon, Haryana
Appellant		Respondent
Assessee by	Sh.Rajat Chaudhary, Adv (Through VC)	
Revenue by	Sh. Dayainder Singh Sidhu, CIT. DR	
Date of Hearing	25/03/2026	
Date of Pronouncement	15/04/2026	

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) -Chandigarh('Ld. CIT(E)' for short), Chandigarh dated 29/10/2025.

2. The appellant filed an application for registration u/s 12A (1) (ac)(iii) of the Income Tax Act, 1961 ('Act' for short). The said application has been rejected vide order dated 29/10/2025 by the CIT(E) on the ground that the applicant has failed to discharge the onus cast upon it to establish that it is engaged in genuine charitable activities in accordance with its stated objects.

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 Assessee has failed to discharge the onus cast upon it to establish that it is engaged in genuine charitable activities in accordance with its stated objects, 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 orders 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 appeals of the Appellant partly allowed for statistical purpose.

Order pronounced in the open court on 15th April, 2026

Sd/-

(MANISH AGARWAL)
ACCOUNTANT MEMBER

Date:- 15.04.2026

Reshma Naheed, Sr.P.S

Copy forwarded to:

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

Sd/-

(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

ASSISTANT REGISTRAR
ITAT, NEW DELHI