

**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. 7321/Del/2025

ITA No. 7322/Del/2025

Khushaali Happiness Foundation O-42 S/F (Front Side) West Patel Nagar, New Delhi PAN: AAFCK6710K	Vs	Commissioner of Income Tax (Exemption), Civic Centre, Minto Road Delhi
Appellant		Respondent
Assessee by	Sh. Vijay Kumar Singla, Adv & Ms. Airik Singla, Adv	
Revenue by	Sh. Dayainder Singh Sidhu, CIT DR	
Date of Hearing	23/03/2026	
Date of Pronouncement	15/04/2026	

ORDER

PER YOGESH KUMAR, U.S. JM:

These two appeals are filed by the Assessee against the orders of the Commissioner of Income Tax (Exemption)-, Delhi ('Ld. CIT(E)' for short) dated 29/09/2025 wherein the application filed by the Assessee for grant of registration u/s 12A(1)(ac)(iii) of the Income Tax Act, 1961 ('Act' for short) and application for grant of approval 12G(5) of the Act have been rejected.

2. The Ld. Counsel for the Assessee submitted that the orders impugned have been passed ex-parte, wherein Ld. CIT(E) has not verified

the documents produced by the Appellant and without providing opportunity to the appellant to produce further documents and submissions the orders impugned has been passed. Thus, sought for allowing the Appeal.

3. The Ld. Department's Representative vehemently submitted that the appellant has failed to substantiate the claim in support of the applications filed before the authority below, therefore, the applications have been rightly rejected which requires no interference at the hands of the Tribunal. Thus, relying on the orders of the Lower Authority, sought for dismissal of the Appeals.

4. We have heard the Ld. Departmental Representative and perused the material available on record. It can be seen from the order impugned, the Ld. CIT(E) has rejected the application on the ground that the applicant has failed to file documentary evidences to enable me to satisfy about the genuineness & commencement of its charitable activities and to verify these activities are in consonance with its objects. Considering the fact that the Assessee is claimed to be conducting charitable activities, the Ld. Ld. CIT(E) should have provided opportunity to the appellant to produce the documents and should have decided the application on its merit. 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 all the requisite documents to substantiate the claim of the Appellant.

5. In the result, the appeals of the Assessee are 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