

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

**BEFORE SHRI R. S. SYAL, VICE PRESIDENT
AND
MS SUCHITRA KAMBLE, JUDICIAL MEMBER**

**I.T.A .No. 3102/DEL/2015
(ASSESSMENT YEAR- BLOCK PERIOD)**

Krishnashray Foundation A-42, Dena Apartments, Sector, 13, Rohini Delhi AACTK3108R (APPELLANT)	Vs	CIT(E) Pratyaksh Kar Bhawan, 26 th Floor, E-2, Block, Civic Centre New Delhi (RESPONDENT)
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Appellant by	Sh. S. K. Gupta, CA
Respondent by	Sh. Navin Chandra, CIT DR

Date of Hearing	27.04.2017
Date of Pronouncement	28.04.2017

ORDER

PER SUCHITRA KAMBLE, JM

This appeal is filed against the order u/s 12AA (1)(b)(ii) read with Section 12A of the Income Tax Act, 1961 dated 17/3/2015 passed by CIT(Exemptions).

2. The grounds of appeal is primarily regarding the rejection of the application of the appellant for the Registration u/s 12AA of the Act.
3. The Ld. AR submitted that there is certain additional evidence which is brought on record at this juncture by the assessee and the same needs to be admitted.

4. The Ld. DR objects to the same, but the Ld. DR appreciate that if the same is considered by CIT(A) (Exemptions) it will be appropriate.

5. We have heard both the parties and perused the records. It is pertinent to note that the documents which are submitted at this juncture by the assessee are relevant and the same has to be considered by the CIT(Exemptions) for granting registration under Section 12A to the assessee trust. It is appropriate at this stage that this additional evidence be considered by the CIT(A) on its merit. We, therefore, direct the CIT(A) to consider these additional evidence. Needless to say, the assessee be given opportunity to be heard.

6. In result, the appeal is partly allowed for statistical purpose.

Order pronounced in the Open Court on 28th April, 2017.

Sd/-

(R. S. SYAL)
VICE PRESIDENT

Sd/-

(SUCHITRA KAMBLE)
JUDICIAL MEMBER

Dated: 28/04/2017
*R. Naheed **

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

		Date	
1.	Draft dictated on	27/04/2017	PS
2.	Draft placed before author	27/04/2017	PS
3.	Draft proposed & placed before the second member	.2017	JM/AM
4.	Draft discussed/approved by Second Member.		JM/AM
5.	Approved Draft comes to the Sr.PS/PS	28.04.2017	PS/PS
6.	Kept for pronouncement on		PS
7.	File sent to the Bench Clerk	28.04.2017	PS
8.	Date on which file goes to the AR		
9.	Date on which file goes to the Head Clerk.		
10.	Date of dispatch of Order.		