

IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
(DELHI BENCH 'B' NEW DELHI)
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER
AND
SH. YOGESH KUMAR U.S., JUDICIAL MEMBER
ITA No. 3050/Del/2023 (A.Y. 2022-23)

Dharmarth Education Centre H-445, First Floor Naraina Vihar, New Delhi PAN: AABTD1759Q	Vs.	CIT(Exemption) Civic Centre, Minto Road, New Delhi
Appellant		Respondent

Assessee by	None
Revenue by	Sh. Surender Pal, DR
Date of Hearing	09/01/2025
Date of Pronouncement	17/01/2025

ORDER

PER YOGESH KUMAR, U.S. JM:

This appeal is filed by the Assessee against the order of the Commissioner of Income Tax (Exemption), Delhi dated 31/08/2023.

2. The Grounds of Appeal are as under: -

“ During the course of proceedings before CIT(Exemption), the appellant furnished sufficient documentary evidences in order to establish the charitable activities being carried out. However, ignoring the documentary evidences as also without appreciating the charitable activities being undertaken by the Appellant, CIT (Exemption) passed impugned order, rejecting

the application filed by the Appellant allegedly holding that the Appellant failed to furnish sufficient evidences in order to support its claim for approval.

In this regard, it is respectfully submitted that the impugned order is bad in law, invalid and passed in direct contravention to the provisions of law. CIT (Exemption) without specifically pointing out any document has proceeded on a mere assumption that no charitable activities were being carried out by the Appellant.

It is further submitted that the Appellant is carrying out activities as per the objects of the Trust which are duly supported by necessary documentary evidences. Moreover, the Appellant has satisfied all the conditions prescribed for registration of a trust/institution under the Act.

In view of the aforesaid, it is respectfully prayed that the CIT (Exemption) may kindly be directed to grant approval for registration of the charitable trust/institution.”

3. Brief facts of the case are that, Appellant sought for registration under 12A(1)(ac) (iii) of the Income Tax Act, 1961 ('Act' for short) before the CIT(Exemption), Delhi. The Ld. CIT(Exemption) issued questionnaire to the appellant to furnish the required documents. The Assessee replied to the notice issued by CIT(Exemption) and produce certain documents. The Ld. CIT(Exemption) vide order dated 31/08/2023 rejected the application of the appellant filed in Form No. 10A for grant of Registration u/s 12A(1) (ac) (iii) of the Act on the ground that, despite being afforded ample opportunities the appellant failed to submit bills/vouchers and documents in support of its claim for carrying out

charitable activities. Aggrieved by the order of the Ld. CIT(Exemption) dated 31/08/2023, the appellant preferred the present Appeal on the Grounds mentioned above.

4. None appeared when the Appeal is called. The power of attorney has been filed on behalf of the Assessee, however, the representative of the Assessee remained absent. Considering the issue involved in the present Appeal, we deem it fit to decide the Appeal on hearing the Ld. Departmental Representative and verifying the material on record.

5. We have heard both the parties and perused the material available on record. The reason for rejecting the application for Registration by the Ld. CIT(E) is that the Assessee has not proved claim of carrying out the charitable activities by producing bills/vouchers and supporting documents. As per the grounds of Appeal, appellant contended that the appellant has produced all the documents in support of its claim, however, the Ld. CIT(E) has ignored the same and passed the order impugned. Considering the above disputed facts, we deem it fit to restore the issue to the file of Ld. CIT(Exemption) with a direction to the Assessee to produce all requisite documents in support of its claim and the Ld. CIT(Exemption) is hereby directed to verify the documents and decide the application for registration filed by the Assessee afresh in

accordance with law after affording sufficient opportunity of being heard to the Assessee. Ordered accordingly.

6. In the result, the Appeal filed by the Assessee is partly allowed for statistical purpose.

Order pronounced in the open court on 17th January, 2025

**Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER**

Date:- 17 .01.2025

R.N, 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