

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

**BEFORE SH. SUDHIR KUMAR, JUDICIAL MEMBER
AND
SH. MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No.1021/Del/2025
Assessment Year: 2025-26**

Omkar Gadi Foundation 812-A, Shakuntla Building, 59, Nehru Place, Delhi PAN No. AAATO5616J	Vs	CIT (Exemptions)
(APPELLANT)		(RESPONDENT)

Appellants by	Sh. S. K. Chaturvedi, CA
Respondent by	Ms. Amisha S. Gupta, CIT DR

Date of hearing:	03/11/2025
Date of Pronouncement:	03/11/2025

ORDER

PER SUDHIR KUMAR, JM:

This appeal by the assessee is directed against the order of Commissioner of Income Tax Appeal (Exemption), Delhi [hereinafter referred to as "Ld. CIT(E)"], vide order dated 30.12.2024 pertaining to A.Y. 2025-26.

2. The assessee has raised following grounds of appeal:

1. That Ld CIT (Exemption)-Delhi has erred by rejecting application for registration under Section 12A(1)(ac) (iii) of

the Income Tax Act, 1961 and cancellation of provisional registration granted vide order dated May 21, 2024 having Unique Number AAATO5616JE20241 issued for the period AY 2025-26 to AY 2027-28 without considering the submissions of the appellant trust.

2. That the appellant craves the leave to add, modify, delete and amend any ground of appeal at the time of hearing.

3. The Ld. AR submitted that the Ld. CIT(E) rejected the application of the applicant for registration as well as for provisional registration obtain by the applicant without considering the documents filed by the assessee. . The Ld. CIT(E) observed as under :-

Order under section 12AB(1)(b)(ii) (B) of the Income Tax Act, 1961

From the perusal of the above MOU, it is seen that the appellant trust at present does not own the above land on which the applicant is carrying out construction of dharamshala and for using it for religious purposes. The applicant has not provided any owner ship /property papers of the above land which states that the said land belongs to the trust. In the absence of this, the said activity of the

applicant violates the provisions of Section 13(1)(c) of the Income Tax Act,1961.

b. From the perusal of the submission of the applicant, it is seen that the applicant has not filed any justification for filing application for seeking registration of its trust u/s 12 A of the Income Tax, Act 1961.

4. As the applicant has failed to justify the genuineness of the charitable activities carried out by it, the application filed in Form 10 AB for grant of registration u/s 12A(1)(ac)(iii) is rejected and the provisional registration granted vide order dated May 21, 2024 having a unique Registration Number AAATO5616JE20241 issued for the period from A.Y.2025-26 to A.Y. 2027-28 is also cancelled.

4. The Ld. DR has submitted that the Ld. AR has failed to provide the relevant documents before the Ld. CIT(E), the application was rightly rejected by the CIT(E).

5. We have heard both the parties and perused the material available on record. In the ground No.1 the Ld. AR has stated that he has submitted the relevant documents before the Ld. CIT(E) but without considering the above the application for registration was rejected. During the course of the hearing the applicant has moved an application under rule 29 of the ITAT Rule 1963 to file the additional evidence. The ld. AR of the

assessee has submitted that due to lack of knowledge and unawareness, the additional evidence could not be filed before the Ld.CIT(E). The application to file the additional evidence by the assessee under rule 29 of the ITAT is allowed. The evidence filed by the assessee is to be verified by the Ld.CIT(E). Therefore considering the totality of the facts and circumstances of the case and in the interest of justice, we deem it proper to restore the issue to the file of the Ld. CIT(E) with a direction to grant one final opportunity to the assessee to substantiate its claim and decide the issue as per fact and law. The assessee is also directed to appear before the Ld. CIT(E) and substantiate its case without seeking any adjournment. The grounds raised by the assessee are accordingly allowed for statistical purposes.

In the result, the appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 03.11.2025.

Sd/-

(MANISH AGARWAL)
ACCOUNTANT MEMBER

Neha, Sr. PS
Date:-19.11.2025
Copy forwarded to:
1.Appellant
2.Respondent
3.CIT
4.CIT(Appeals)
5.DR: ITAT

Sd/-

(SUDHIR KUMAR)
JUDICIAL MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELHI