

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'C' BENCH,
NEW DELHI [THROUGH VIDEO CONFERENCE]

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND
SHRI KULDIP SINGH, JUDICIAL MEMBER

ITA No. 8160/DEL/2019
[Assessment Year: 2019-20]

Jat Sewa Sangh
B-21, 2nd Floor, Rajdhani Park
40 Feet Road, Mundka, Nangloi
New Delhi

Vs.

The J.C.I.T
Range - 30
New Delhi

PAN : AACTJ 6647 E

[Appellant]

[Respondent]

Date of Hearing : 27.01.2021
Date of Pronouncement : 27.01.2021

Assessee by : Shri Satyajit Goel, Adv
Revenue by : Ms. Sunita Singh, CIT-DR

ORDER

PER N.K. BILLAIYA, ACCOUNTANT MEMBER:-

This appeal by the assessee is preferred against the order of the
ld. CIT(Exemption), New Delhi dated 29.06.2019 pertaining to A.Y
2019-20.

2. The solitary grievance of the assessee is that Id. CIT(E) was not justified in not granting approval u/s 80G of the Income tax Act, 1961 [hereinafter referred to as 'The Act' for short].

3. Representatives of both the sides were heard at length. Case records carefully perused.

4. We find that the application of the assessee was rejected by the Id. CIT(E) by observing as under:

“Since the applicant is not registered u/s 12A(a) of the Income Tax Act, 1961, its application in Form No. 10G seeking approval u/s 80G is also rejected as charitable activities could not be substantiated.”

5. We find that this Tribunal in ITA No. 5817/DEL/2019, vide order dated 23.09.2019 has granted registration u/s 12AA of the Act to the appellant. The relevant findings read as under:

6. It could be seen from the impugned order that the Id. CIT(A) does not dispute any of the objects to be charitable in nature. All his objection, however, revolves on the fulcrum of the source of the donations and verifiability of the same. As rightly contended

by the Id. AR, the source and genuineness of donations and the conduct of the activities of the trust would fall for consideration at the time of assessment and it is not relevant factors to reject the registration under section 12AA of the Act as is held in the decision held by the assessee enumerated (supra). Further in DIT vs. Foundation of Ophthalmic & Optometry Research Education Centre (supra), the Hon'ble jurisdictional High Court clearly held that while examining application under section 12AA, concerned Commissioner/Director is not required to examine the question whether the trust had actually commenced and carried on its charitable activities, and statute does not prescribe a waiting period for registration till the trust commence its activities and applies the donations properly.

7. In view of the settled position of the law, we are of the considered opinion that the Id. CIT(A) is not justified in rejecting the registration and therefore, we direct the Id. CIT(A) to grant registration to the assessee trust under section 12AA of the Act.

6. Since the sole basis for rejecting the application u/s 80G of the Act was that registration u/s 12AA of the Act was denied and since the registration is now granted by the order of this Tribunal [supra], we do not find any merit in the order of the Id. CIT(E), we direct the Id. CIT(E) to grant registration u/s 80G of the Act.

7. In the result the appeal of the assessee in ITA No. 8160/DEL/2019 is allowed.

The order is pronounced in the open court in the presence of both the representatives on 27.01.2021.

Sd/-

**[KULDIP SINGH]
JUDICIAL MEMBER**

Sd/-

**[N.K. BILLAIYA]
ACCOUNTANT MEMBER**

Dated : 27th January, 2021

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi

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Date on which the typed draft is placed before the dictating Member	
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Date on which the approved draft comes to the Sr.PS/PS	
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