$~21

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 6258/2026, CM APPL. 30779/2026 & CM APPL. 30780/2026

TAKSHILA SPORTS FOUNDATION .....Petitioner

Through: Mr. Ajay Kumar Rastogi, Sr. Adv. Mr. Manish Rastogi and Mr. Parth, Advs.

versus

COMMISSIONER OF INCOME TAX (EXEMPTION), DELHI .....Respondent

Through: Mr. Gaurav Gupta, SSC, Mr. Shivendra Singh and Mr. Yojit Praeek, JSCs and Mr. Surya Jindal, Adv.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE AMIT MAHAJAN

<u>O R D E R</u>

% **08.05.2026**

1. By way of the present writ petition, the petitioner-trust has challenged orders dated 22.03.2026 *qua* which the petitioner's applications for registration under Section 12A(1)(ac)(ii) read with Section 12AB of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*) were rejected and provisional registrations under Section 80G(5) of the Act of 1961 were cancelled.

2. Learned counsel for the petitioner submitted that the petitioner trust, which was granted provisional registration in December, 2023, is engaged in

various sport activities and establishing yoga centres and sports complexes.

3. He submitted that during the course of proceedings for grant of regular registration under Section 12A(1)(ac)(ii) of the Act of 1961, the petitioner firstly received a notice on 29.12.2025, in response whereof, it furnished requisite information. Whereafter, another notice dated 08.03.2026 came to be issued requiring the petitioner to furnish some more details, out of which, most of the details had been furnished by the petitioner on 18.03.2026, barring a few bills and vouchers asked for by the respondent-Commissioner of Income Tax (Exemption), Delhi. He asserted that *qua* which, a request was made by the petitioner that some more time be allowed, as the concerned accountant of the petitioner-trust was not available in town.

4. He submitted that in spite of such request, the respondent did not give even a breathing time to the petitioner-trust and passed impugned orders on 22.03.2026, cancelling petitioner's provisional registrations and approvals, simply because vouchers and bills were not produced by the petitioner.

5. Learned counsel for the petitioner further submitted that bills and vouchers are ready and the same could have been produced if some time was granted.

6. Mr. Gaurav Gupta, learned Senior Standing Counsel for the respondent at the outset submitted that since the petitioner can avail the remedy of appeal before the Income Tax Appellate Tribunal (ITAT), this Court should not entertain the present writ petition invoking its extraordinary writ jurisdiction under Article 226 of the Constitution of India.

7. Heard learned counsel for the parties.

8. On perusal of the impugned order and what has been stated at bar by

learned counsel for the petitioner, we find that essentially, the reason given by the respondent for rejecting the petitioner's applications for registration is that the petitioner failed to provide list of donors, bills/vouchers for expenses claimed, source of funds received and list of beneficiaries, which according to the petitioner were not furnished on account of accountant being on leave, which according to us, constitute a *bona fide* reason.

9. Though, it was incumbent upon the petitioner to produce all the documents, as and when called upon by the respondent, but since the petitioner had moved a request for adjournment *inter alia* indicating a valid reason, we are of the view that some indulgence could have been granted to the petitioner. More particularly, because the same has resulted in rejection of the petitioner's applications for registration under Section 12A(1)(ac)(ii) of the Act of 1961.

10. We are therefore, inclined to set aside the impugned order while giving the petitioner a liberty to produce all the documents as required by the respondent because hearing of appeal will take substantial time and no detailed arguments on merit are required.

11. The impugned orders dated 22.03.2023 (Annexures P1 and P2) rejecting the applications for registration and cancelling the provisional registrations are hereby quashed and set aside.

12. The petitioner shall produce all the documents as required by respondent on 18.05.2026, alongwith a web copy of the order instant. On receipt of the documents, the respondent-Commissioner of Income Tax (Exemption), Delhi shall consider the same and issue a notice to the petitioner in case any further information is necessary, whereafter he shall pass a fresh order in accordance with law.

13. The time for passing such order shall stand extended up to 30.06.2026 before which the respondent has to pass an order.

DINESH MEHTA, J

AMIT MAHAJAN, J

MAY 8, 2026/_cd_