

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "Friday" NEW DELHI**

**BEFORE SHRI G.S. PANNU, VICE PRESIDENT
AND
SHRI AMIT SHUKLA, JUDICIAL MEMBER**

(Through Video Conferencing)

ITA No.1797 & 1798/DEL/2020

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| The Maanavata Foundation, J-202, Saket, New Delhi | v. | CIT(E), New Delhi. |
| TAN/PAN: AADTT 7268A | | |
| (Appellant) | | (Respondent) |

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|------------------------|------------------------------------|----|------|
| Appellant by: | Shri V. Raja Kumar, Adv. | | |
| Respondent by: | Shri Jagdish Singh Dahiya, Sr.D.R. | | |
| Date of hearing: | 27 | 11 | 2020 |
| Date of pronouncement: | 11 | 11 | 2020 |

ORDER

PER AMIT SHUKLA, JUDICIAL MEMBER:

The aforesaid appeals have been filed by the Assessee against consolidated order dated 17.09.2020, passed by Ld. CIT(E) Delhi, rejecting the application for registration u/s.12AA and also approval u/s.80G of the Act.

2. Ld. Counsel for the assessee submitted that the ld. CIT(E) has passed ex-parte order without giving proper opportunity of hearing to the assessee. The assessee has filed all the necessary details through e-mail which has not been taken into cognizance. He requested that matter should be restored back to the file of the ld. CIT(E) to decide afresh as it is charitable activities could not be carried out.

3. Ld. DR does not have any objection if the matter is restored back to the file of ld. CIT(E) to consider afresh.

3. On perusal of the impugned order, it is seen that the Ld. CIT (E) has passed ex-parte order refusing to grant registration u/s.12AA and also approval u/s.80G. In the facts and circumstances as stated by the Ld. Counsel and in the interest of substantial justice, we deem fit that both the issues as raised in respective appeals should be remanded back to the file of the ld. CIT(E) to consider the applications filed for appellant for registration u/s.12A and approval u/s. 80G afresh and decide the application in accordance with law after giving due and effective opportunity of being heard to the assessee.

4. In result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 11th December, 2020

Sd/-
[G.S. PANNU]
VICE PRESIDENT

DATED: 11th December, 2020
Pkk

Sd/-
[AMIT SHUKLA]
JUDICIAL MEMBER