

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI "B" BENCH: NEW DELHI**

(THROUGH VIDEO CONFERENCING)

**BEFORE SHRI ANIL CHATURVEDI, ACCOUNTANT MEMBER
AND
SHRI SANJAY GARG, JUDICIAL MEMBER**

**ITA No.1492/Del/2019
Assessment Year : 2018-19**

Cloth Bank, 11-12, First Floor, Sunil Complex, W.K.Road, Meerut, Uttar Pradesh-250001	vs	ITO(Exemption), Ghaziabad, Uttar Pradesh
PAN-AACTC3235D		
APPELLANT		RESPONDENT

Appellant by	Sh. Vinod Goel, Adv.
Respondent by	Ms. Nidhi Srivastava, CIT-DR
Date of Hearing	05.10.2021
Date of Pronouncement	08.10.2021

ORDER

Per Sanjay Garg, Judicial Member :

The present appeal has been preferred by the assessee against the order dated 10.12.2018 of the Ld. Commissioner of Income Tax, Exemption, Lucknow (hereinafter referred to '(CIT(E)') for the Assessment Year 2018-19.

2. At the outset, the Ld. Counsel for the assessee has invited out attention to the impugned order of the Ld. CIT(E) and submitted that the same is an ex-parte order. The Ld. AR of the assessee has submitted that the Ld. CIT(E) did not provide adequate opportunity to the assessee to present its case and to file the necessary documents. That only one opportunity was granted and due to the short time period, the assessee could not produce requisite details. Thereafter, the Ld. CIT(E) decided the application of the assessee u/s 12A of the Income Tax Act, 1961 (hereinafter referred to 'the Act') ex-parte of the assessee. The Ld. Counsel for the assessee has further submitted that in the interest of justice, the matter may be restored back to the file of the Ld. CIT(Exemp.) and the assessee may be given proper opportunity to present its case and produce relevant document necessary for the just decision of the case.

3. The Ld. DR, though, has relied upon the order of the Ld. CIT(Exemp.) however, has not objected to the restoration of the matter to the file of the Ld. CIT (Exemp.).

4. In view of this, the impugned order of the Ld. CIT(Exemp.) is set-aside and the matter is restored to the file of the Ld. CIT(Exemp.) with a direction to give the assessee proper opportunity to present its case and furnish the necessary documents/evidences and then decide the application of the assessee in accordance with law.

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

Order was pronounced in the Open Court on 08/10/2021.

Sd/-
(ANIL CHATURVEDI)
ACCOUNTANT MEMBER
Delhi; Dated: 08/10/2021.
Shekhar

Sd/-
(SANJAY GARG)
JUDICIAL MEMBER

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI