

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'H' BENCH,  
NEW DELHI

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND  
MS. ASTHA CHANDRA, JUDICIAL MEMBER

ITA No. 4752/DEL/2019

Indian Society for Histocompatibility  
And Immunogenetics  
2008, Convergence Block  
AIIMS, Ansari Nagar  
New Delhi

Vs. The C.I.T[E]  
New Delhi

PAN: AABAI 3896 E

(Applicant)

(Respondent)

Assessee By : None

Department By : Shri Rajesh Kumar, CIT-DR

Date of Hearing : 25.08.2022

Date of Pronouncement : 25.08.2022

**ORDER**

PER N.K. BILLAIYA, ACCOUNTANT MEMBER:-

This appeal by the assessee is preferred against the order of the CIT(E), Delhi dated 25.03.2019 made u/s 12AA(1)(b) r.w.s 12A of the Income-tax Act, 1961 [hereinafter referred to as 'The Act'] of the Act.

2. The solitary grievance of the assessee is that the ld. CIT(E) erred in rejecting the application for registration u/s 12AA of the Act.

3. None appeared on behalf of the assessee inspite of repetitive notices. We decided to proceed exparte.

4. A perusal of the order of the ld. CIT(E) shows that notice was issued at the address given in Form No. 10A, in response to which the assessee filed submissions. The ld. CIT(E) observed that the assessee has failed to submit documentary evidence in support of charitable activities and rejected the application of the assessee.

5. In our considered opinion, the ld. CIT(E) ought to have given reasonable and adequate opportunity to the assessee to substantiate its claim for registration u/s 12A of the Act. Therefore, in the interest of justice and fair play, we restore this issue to the file of the ld. CIT(E). The ld. CIT(E) is directed to afford reasonable and adequate opportunity to the assessee society to file necessary documents in support of registration u/s 12AA of the Act and the assessee is directed to avail opportunity.

6. In the result, the appeal of the assessee in ITA No. 47527/DEL/2019 is allowed for statistical purposes.

The order is pronounced in the open court on 25.08.2022.

Sd/-

**[ASTHA CHANDRA]  
JUDICIAL MEMBER**

Sd/-

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

Dated: 25<sup>th</sup> August, 2022.

VL/

Copy forwarded to:

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

Asst. Registrar,  
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr.PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	