

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'E', NEW DELHI**

**BEFORE SH. N.K. BILLAIYA, ACCOUNTANT MEMBER
AND
SH. KUL BHARAT, JUDICIAL MEMBER**

ITA No.1837/Del/2020
Assessment Year: 2011-12

Mudita Foundation 6, CSC Sec-b-1, Vasant Kunj, New Delhi PAN No.AAGTM1166M	Vs	CIT (E) New Delhi
(APPELLANT)		(RESPONDENT)

Appellant	None
Respondent	Ms. Sarita Kumari, CIT DR

Date of hearing:	10/11/2022
Date of Pronouncement:	10/11/2022

ORDER

PER N.K. BILLAIYA, AM:

This appeal by the assessee is preferred against the order of the CIT(Exemption), Delhi dated 10.09.2020 being order u/s. 12AA (1) (b) r.w.s. 12A and 80G (5) (vi) of the Act.

2. The grievance of the assessee read as under :-

1. That the order of the CIT(Exemptions) is contrary to law and

the facts of the case.

2. That the CIT (Exemptions) erred in stating that no reply was sent in response to letters calling for information/ documents when the entire information called for had been duly furnished by email.

3. That the CIT (Exemptions) erred in rejecting the assessee's application for registration u/s. 12AA (a) and u/s. 80G.

3. None appeared on behalf of the assessee in spite of notice. The DR was heard at length. Case record carefully perused.

4. The order of the CIT (Exemption) show that though he has mentioned opportunities given to the assessee but there is no evidence that the notices were actually served upon the assessee.

5. In ground No.2 the assessee has pointed out that it has sent all the requisite information/ documents by email. However, there is no reference to any email in the order of the CIT (Exemptions).

6. Considering the facts emanating from the order and in the interest of justice and fair play we deem it to be a fit case for restoration to the files of CIT (Exemption) with a direction to allow a reasonable and adequate opportunity of being heard to the assessee and the assessee is directed to avail the opportunity and comply with the queries raised by the CIT(Exemption), if any.

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

8. Decision announced in the open court on 10.11.2022.

Sd/-
(KUL BHARAT)
JUDICIAL MEMBER

NEHA, Sr. Private Secretary

Date:- 11.11.2022

Copy forwarded to:

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

Sd/-
(N. K. BILLAIYA)
ACCOUNTANT MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	10.11.2022
Date on which the typed draft is placed before the dictating Member	10.11.2022
Date on which the typed draft is placed before the Other member	10.11.2022
Date on which the approved draft comes to the Sr.PS/PS	11.11.2022
Date on which the fair order is placed before the Dictating Member for Pronouncement	11.11.2022
Date on which the fair order comes back to the Sr. PS/ PS	11.11.2022
Date on which the final order is uploaded on the website of ITAT	11.11.2022
Date on which the file goes to the Bench Clerk	11.11.2022
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	