

INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "C": NEW DELHI
BEFORE SHRI ANIL CHATURVEDI, ACCOUNTANT MEMBER
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER

ITA No. 404/Del/2021

KB Foundation, A-8, South Extension, Part-I, New Delhi (Appellant) PAN: AADTK5694B	Vs. CIT(E), New Delhi (Respondent)
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Assessee by :	None
Revenue by:	Smt Abha Singh, CIT (DR)
Date of Hearing	28/11/2022
Date of pronouncement	30/11/2022

O R D E R

PER ANUBHAV SHARMA, J. M.:

1. The present appeal has been preferred by the Assessee against the order dated 22.02.2021 of Ld. CIT(E), New Delhi (hereinafter referred as Ld. First Appellate Authority) arising out of order u/s 12AA(1)(b) r.w.s. 12A and 80G(5)(vi) of the Income Tax Act, 1961.
2. Heard and perused the record.
3. As the case was called for hearing none appeared on behalf of the assessee in spite of notices being issued by speed post. The assessee in this appeal has challenged the impugned order dated 22.02.2021 passed by Id CIT(E), Delhi whereby application of the assessee u/s 12AA(1)(b) r.w.s. 12A & 80G(5)(vi) is rejected.
4. The Id DR submitted that as the assessee has not produced relevant record therefore, the application has rightly been rejected.
5. Considering the matter on record, it can be observed that the assessee has raised the grounds that no opportunity of hearing was given. The impugned order shows that in response to notice dated

15.09.2020 on behalf of the assessee part submission were made. Thereafter, another notice dated 13.02.2021 was issued by which further documents were required. The order is silent as to how this impugned notice dated 13.02.2021 was served upon the assessee.

6. In the light of the aforesaid the ends of justice require giving the assessee an opportunity to contest on merits by replying to the notice issued by the concerned authority. Accordingly, the impugned order is set aside for statistical purposes and issue is restored to the file of the Id CIT(E), Delhi with a direction to give a fair opportunity of hearing to the assessee and pass a fresh order.

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

Order pronounced in the open court on 30/11/2022.

-Sd/-
(ANIL CHATURVEDI)
ACCOUNTANT MEMBER

-Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

Dated: 30/11/2022
A K Keot

Copy forwarded to

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi