

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

**BEFORE SHRI G.S. PANNU, HON'BLE PRESIDENT  
AND  
SHRI SAKTIJIT DEY, JUDICIAL MEMBER**

ITA No.2551/Del/2022  
Assessment Year: 2022-23

FP Life Education Foundation, 602, Naurang House, 21 K G Marg, North East, New Delhi	<b>Vs.</b>	CIT(E), New Delhi
<b>PAN :AADCF3536A</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant by	Sh. R.S. Singhvi, Advocate
Respondent by	Ms. Sapna Bhatia, CIT(DR)

Date of hearing	16.05.2023
Date of pronouncement	16.05.2023

**ORDER**

**PER SAKTIJIT DEY, JM:**

This is an appeal by the assessee against order dated 19.09.2022 passed by learned Commissioner of Income Tax (Exemption), Delhi, rejecting assessee's application seeking registration under section 12AA of the Act.

2. We have heard Sh. R.S. Singhvi, learned counsel appearing for the assessee and Ms. Sapna Bhatia, learned Departmental Representative.

3. The basic grievance of the assessee is, while rejecting assessee's application seeking registration under section 12A of the Act, the authority concerned has not afforded a fair opportunity of being heard to the assessee. Therefore, it is the submission of the assessee that impugned order of learned CIT(Exemption) be set aside and matter be restored back to him for deciding afresh after providing a fair opportunity of being heard to the assessee.

4. Learned CIT(DR) did not express any serious objection to the aforesaid contention of the assessee.

5. On perusal of the impugned order of learned CIT(Exemption), it is observed, that he has rejected the application filed by the assessee stating that the assessee has not complied with notices issued by him. Whereas, the assessee has contradicted the aforesaid statement by submitting that no notice of hearing was ever received by the assessee.

6. Be that as it may, considering the submission of learned counsel for the assessee that the assessee has been deprived of a fair opportunity of being heard and further being of the view that no prejudice is going to be caused to the Revenue in case the assessee is given a fair opportunity of hearing before learned

CIT(Exemption), we are inclined to set aside the order of CIT (Exemption) and restore the issues back to his file for fresh adjudication after providing a due and reasonable opportunity of being heard to the assessee. Grounds are allowed for statistical purposes.

7. In the result, appeal is allowed for statistical purposes.

***Order pronounced in the open court on 16<sup>th</sup> May, 2023***

**Sd/-  
(G.S. PANNU)  
PRESIDENT**

**Sd/-  
(SAKTIJIT DEY)  
JUDICIAL MEMBER**

Dated: 16<sup>th</sup> May, 2023.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi