

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

**BEFORE SHRI ANIL CHATURVEDI, ACCOUNTANT MEMBER
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA No. 2705/DEL/2022 [U/s 12AA]
&
ITA No. 2706/DEL/2022 [U/s 80G]**

FMC Medical Research Training & Science Organization, F-1, Kalindi Ring Road, New Delhi-110065 PAN- AAATF0091Q	<u>Vs</u>	Commissioner of Income-tax (Exemption), New Delhi.
APPELLANT		RESPONDENT
Assessee represented by	Shri M.K. Juneja, CA	
Department represented by	Shri Javed Akhtar, CIT(DR)	
Date of hearing	22.05.2023	
Date of pronouncement	24.05.2023	

ORDER

PER ANUBHAV SHARMA, JM:

Heard and perused the record.

2. The assessee has preferred the appeal against the order dated 19.09.2022 of the Commissioner of Income-tax (Exemption), New Delhi, wherein the application

of the assessee for registration u/s 12A(1)(ac)(iii) of the Income-tax Act, 1961, hereinafter referred to as the “Act” and application under clause (ii) of first proviso to sub-section (5) of Section 80G of the Act were rejected.

3. At the time of hearing, on perusal of the grounds, it transpired that the appellant Society is claiming to be carrying out charitable activities by training young surgeons and providing free help to poor patients and provisional registration was earlier granted for A.Y. 2021-22 to A.Y. 2023-24. However, for non-appearance of the appellant assessee the two applications in hand were dismissed. The reasons stated is that Dr. P.R. Kucheria, FRCS, who is the main person, looking after the affairs of the assessee Society was out of India for about three weeks when the matter was listed before the learned authorities below.

4. On behalf of the assessee copy of letter dated 17.08.2022 addressed to the learned Authority has been filed, according to which adjournment was sought on the ground that Dr. P.R. Kucheria was out of India and a date beyond 10.09.2022 was sought.

5. In the light of aforesaid, the ends of justice require giving the appellant an opportunity to contest on merits. Accordingly, the two appeals are allowed and the issues on merit are restored for the decision of the learned Competent Authority, Commissioner of Income-tax (Exemption), New Delhi. **The appeals are allowed for statistical purposes.**

Order pronounced in open court on 24.05.2023.

**Sd/-
(ANIL CHATURVEDI)
ACCOUNTANT MEMBER**

**Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER**

MP

Copy forwarded to:

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

**ASSISTANT REGISTRAR
ITAT, NEW DELHI**