

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "B": NEW DELHI
BEFORE Shri C.M. Garg, Judicial Member
AND
Shri Pradip Kumar Kedia, Accountant Member**

ITA No. 730/Del/2019

Faridabad Menopause Society, Vs. CIT(Exemption),
H. No. 5E/57, BP Ward No. 14, Chandigarh
BK Chowk, NIT, Faridabad

(Appellant)

(Respondent)

PAN: AAAAF5852C

Assessee by :

None

Revenue by:

Sh. T. James Singson, CIT DR

Date of Hearing

08/05/2023

Date of pronouncement

18/07/2023

ORDER

PER C. M. GARG, J. M.:

1. This appeal has been filed by the assessee against the order of the Id CIT(E), Chandigarh dated 30.08.2018.
2. When the appeal was taken up for hearing neither the assessee nor any authorized representative or counsel of the assessee appeared, nor any adjournment application filed. On perusal of the appeal record and after consulting with Id DR, we find that the appeal can be disposed off in absence of assessee, after hearing the argument of the Id Sr. DR. it is pertinent to mention that the notice of today's hearing has been served on the assessee though dasti service of notice through ITO(E), Faridabad, service report kept on record.
3. The Id DR in all fairness, agreed to the contention of assessee raised in the grounds that the assessee filed reply vide letter dated 30.08.2018 through email in response to the query letter issued by

Id CIT(E) on 14.08.2018 by email which was omitted to be considered by the Id CIT(A) while passing the impugned order dismissing the application of assessee seeking registration u/s 12AA of the Income Tax Act, 1961. On being asked by the bench the Id CIT DR submitted that the department has no serious objection if the matter is restored to the file of Id CIT(E) for afresh adjudication of application of assessee for grant of registration u/s 12AA of the Act. From pages 63 to 99 of the assessee's paper book we clearly observe that the assessee filed reply to the query of the Id CIT(E) vide email dated 14.08.2018 enclosing certificate of registration under Rules and regulation listed by the Govt bodies etc but as the reply and documentary evidence has not been considered by the Id CIT(E) while passing the impugned order. Therefore, in view of the foregoing discussion and under the facts and circumstances of the case noted above we find it just and proper to restore the matter to the file of the Id CIT(E) for afresh adjudication of application of assessee seeking registration u/s 12AA of the Act. Accordingly, appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 18/07/2023.

-Sd/-
(Pradip Kumar Kedia)
ACCOUNTANT MEMBER

-Sd/-
(C. M. GARG)
JUDICIAL MEMBER

Dated: 18/07/2023
A K Keot

Copy forwarded to

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

ASSISTANT REGISTRAR
ITAT, New Delhi