

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

**Before Dr. B. R. R. Kumar, Accountant Member  
Sh. Yogesh Kumar US, Judicial Member**

**ITA No. 2736/Del/2022**

**ITA No. 2737/Del/2022**

Samarth Community Forum, Flat-1101, Tower-1, Park Vies SPA, Sector-47, Gurgaon-122001 (APPELLANT)	Vs.	CIT(Exemptions), Chandigarh-160017 (RESPONDENT)
<b>PAN No. AAXCS9658Q</b>		

**Assessee by : Sh. Anil Bajaj, CA**

**Revenue by : Sh. Anuj Garg, Sr. DR**

**Date of Hearing: 02.08.2023**

**Date of Pronouncement: 03.08.2023**

**ORDER**

**Per Dr. B. R. R. Kumar, Accountant Member:**

The present appeals have been filed by the assessee against the orders of Id. CIT(E), Chandigarh dated 22.09.2022 and 23.09.2022.

2. At the outset, both the parties submitted that since the adjudication by the Id. CIT(A) has been an *ex-parte*, in the fitness of things, the matter should go back to the file of the Id. CIT(A) for adjudication afresh after considering the submissions of the assessee. We are of the considered view that the ends of justice would be well served if an opportunity is given to the assessee.

3. In the result, the appeals of the assessee are allowed for statistical purpose.

Order Pronounced in the Open Court on 03/08/2023.

Sd/-

**(Yogesh Kumar US)**  
**Judicial Member**

Sd/-

**(Dr. B. R. R. Kumar)**  
**Accountant Member**

**Dated: 03/08/2023**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

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

**ASSISTANT REGISTRAR**