

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
SH. YOGESH KUMAR US, JUDICIAL MEMBER**

ITA No.925/Del/2023 & 938/Del/2023

Assessment Year: 2023-24

Spreading Smiles, CA M. R. Sahu, House No.651, 1st Floor, Sector-10A, Nr. G.D. Goenka Public School, Gurgaon-122001 PAN No. AAXTS4290F	Vs	CIT(Exemption) Chandigarh
(APPELLANT)		(RESPONDENT)

ITA No.990/Del/2023

Assessment Year: 2023-24

Shoshan Surin Foundation CA MR Sahu, H.No.651, 1st Floor, Sector-10A, Nr. G. D. Goenka Public School, Gurgaon PAN No.ABCTS3118E	Vs	CIT(E) Chandigarh
(APPELLANT)		(RESPONDENT)

Appellant by	Sh. M . R. Sahu, CA
Respondent by	Sh. H. K. CHoudhary, CIT DR

Date of hearing:	17/08/2023
Date of Pronouncement:	17/08/2023

ORDER

PER N. K. BILLAIYA, AM:

ITA No.925/Del/2023 and 938/Del/2023 are two separate appeals by the assessee preferred against two separate orders of

CIT(Exemption), Chandigarh dated 17.11.2022 denying registration 12AB of the Act and denying registration u/s.80G of the Act.

2. ITA No.990/Del/2023 is appeal by a different assessee preferred against the order of the CIT(Exemption) dated 28.09.2022 denying registration u/s.12 AB of the Act.

3. Delay condoned.

4. All these appeals were heard together and are disposed of by this common order for the sake of convenience and brevity as the submissions of the representatives from both the sides are common.

5. We have carefully perused the order of the of the CIT(Exemption) and have duly considered the relevant documentary evidences brought on record. The bone of contention and the quarrel revolves around the non service of the notices by the CIT (Exemption). Though the documents in the paper book show the notice but the services of notice is not known and the printout taken by the assessee from the Income Tax portal of Government of India, neither there is any mention of date nor the e-mail ID of the assessee from which it can be inferred that a proper notice has been served upon the assessee. In fact a perusal of the impugned orders of the CIT(Exemption)

show that the respective applications have been rejected by the CIT(E) for non compliance of the notice.

6. Considering the peculiar facts we are of the considered view that the assessee should get a reasonable and fair opportunity of being heard and to submit documentary evidences in support of its application, therefore, we restore the appeals to the file of CIT(E) and the CIT(E) is directed to decide the claim of the assessee for registration u/s.12A / 80 G of the Act expeditiously and after affording a reasonable and sufficient opportunity of being heard to the assessee.

7. The captioned appeals are allowed for statistical purpose.

8. Decision announced in the open court on 17.08.2023.

Sd/-

[YOGESH KUMAR US]
JUDICIAL MEMBER

Dated: .08.2023

Neha, Sr. Private Secretary

Copy forwarded to:

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

Sd/-

[N.K. BILLAIYA]
ACCOUNTANT MEMBER

Asst. Registrar
ITAT, New Delhi