

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER  
AND  
SH.KUL BHARAT, JUDICIAL MEMBER**

ITA No.587 & 588/Del/2023

Assessment Year: 2018-19

|   |           |   |
|---|-----------|---|
| <b>Tiranga Mountain Rescue<br/>B-1/E-21, Mahon Co-<br/>operative Industrial Estate<br/>Mathura, Road,<br/>Delhi-110044<br/>PAN No.AACTT8648P<br/><b>(APPELLANT)</b></b> | <b>Vs</b> | <b>ITO<br/>Ward-22(4)<br/>New Delhi<br/><b>(RESPONDENT)</b></b> |
|---|-----------|---|

|               |                        |
|---------------|------------------------|
| Appellant by  | None                   |
| Respondent by | Sh. Amit Katoch, Sr DR |

|                        |            |
|------------------------|------------|
| Date of hearing:       | 22/08/2023 |
| Date of Pronouncement: | 22/08/2023 |

**ORDER**

**PER N. K. BILLAIYA, AM:**

ITA No.587/Del/2023 and 588/Del/2023 are two separate appeals by the assessee preferred against two separate orders of the NFAC, Delhi dated 10.01.2023 pertaining to A.Y.2018-19 and 2019-20 respectively.

2. Both the appeals were heard together and are disposed of by this common order for the sake of convenience and brevity.

3. The common grievance in both the appeals relates to the denial of the exemption u/s. 11/12 of the Act by an exparte order.

4. None appeared on behalf of the assessee inspite of notice, therefore, we decided to proceed exparte.

5. A perusal of the impugned order show that the assessee is a charitable trust registered under the Trust Act in terms of Deed dated 07.10.2016 and provisionally registered u/s. 12A and u/s. 80G of the Act. The return of income was filed on 28.08.2018 but the assessee did not electronically filed Form-10B alongwith the return of income and the exemption was denied. When the matter was agitated before the CIT(A)/NFAC the appeal was dismissed in limine.

6. Therefore, in the interest of justice and fair play we deem it fit to restore the appeals to the files of the NFAC/CIT(A) to be decided afresh after affording a reasonable and sufficient opportunity of being heard to the assessee and the assessee is directed to attend the appellate proceedings and reply to the queries.

7. In the result, both the appeals filed by the assessee are allowed for statistical purpose.

8. Decision announced in the open court on 22.08.2023.

Sd/-  
**[KUL BHARAT]**  
**JUDICIAL MEMBER**

Sd/-  
**[N.K. BILLAIYA]**  
**ACCOUNTANT MEMBER**

Dated: .08.2023

\*Neha\*

Copy forwarded to:

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

Asst. Registrar  
ITAT, New Delhi