

IN THE INCOME TAX APPELLATE TRIBUNAL  
[ DELHI BENCH "A" : DELHI ]

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER

A N D

SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER

आ.अ.सं./I.T.A Nos. 1245 & 1246/Del/2023

निर्धारणवर्ष /Assessment Year: 2022-23.

Auxiliary Alliance Foundation, Plot No. 25/2/8, Pankaj Garden, Goyla Khurd, South West Delhi - 110 071.	<u>बनाम</u> Vs.	CIT,  (Exemption)  Delhi.
<b>PAN No. AARCA5049H</b>		
<b>अपीलार्थी / Appellant</b>		<b>प्रत्यर्थी / Respondent</b>

निर्धारितकीओरसे /Assessee by :	N o n e;
राजस्वकीओरसे / Department by :	Shri Zafarul Tanweer, [CIT] - D. R.;

सुनवाईकीतारीख/ Date of hearing :	26/09/2023
उद्घोषणाकीतारीख/Pronouncement on :	27/09/2023

आदेश / O R D E R

PER C. N. PRASAD, J. M. :

1. These two appeals are filed by the assessee against the order of the Id. Commissioner of Income Tax (Exemption)

Delhi in denying the registration under section 12A and 80G of the Income Tax Act, 1961 (the Act).

2. In spite of issue of notice none appeared on behalf of the assessee nor any adjournment was sought. These appeals are disposed of on hearing the ld. DR.

3. On perusal of the orders passed by the ld. CIT (Exemption) we notice that the application for registration under section 12A and 80G of the Act were rejected as there was no compliance by the assessee. We observe that the ld. CIT (Exemption) stated that the notices were issued to the assessee requiring the assessee to be present and furnish details on three occasions i.e. on 7.12.2022, 19.12.2022 and 25.01.2023 within a short span of time. We observe that there is no finding by the CIT (Exemption) as to whether these notices though issued were either served on the assessee or not. Taking the totality of facts and circumstances into consideration we are of the view that this matter has to go back to the file of the ld. CIT (Exemption) for de novo adjudication after providing adequate opportunity of hearing to the assessee. Thus, these two appeals are restored to the file of the ld. CIT (Exemption) for de novo adjudication.

4. In the result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on : 27/09/2023.

Sd/-  
(PRADIP KUMAR KEDIA)  
ACCOUNTANT MEMBER

Sd/-  
( C. N. PRASAD )  
JUDICIAL MEMBER

Dated : 27/09/2023.

\*MEHTA\*

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

ASSISTANT REGISTRAR  
ITAT, New Delhi.

Date of dictation	26.09.2023
Date on which the typed draft is placed before the dictating member	26.09.2023
Date on which the typed draft is placed before the other member	27.09.2023
Date on which the approved draft comes to the Sr. PS/ PS	27.09.2023
Date on which the fair order is placed before the dictating member for pronouncement	27.09.2023
Date on which the fair order comes back to the Sr. PS/ PS	27.09.2023
Date on which the final order is uploaded on the website	27.09.2023
Date on which the file goes to the Bench Clerk	27.09.2023
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the order	