

IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
(DELHI BENCH 'DB' : NEW DELHI)
BEFORE SH. SHAMIM YAHYA, ACCOUNTANT MEMBER
AND
SH. ANUBHAV SHARMA, JUDICIAL MEMBER
ITA No. 105/Del/2019, A.Y. 2019-20

| | | |
|---|-----|----------------------------|
| Green Vidyapith Education Samiti Nunawala, Bhaniyawala, Doiwala, Dehradun, Uttarakhand PAN : AACAG5337M | Vs. | CIT (Exemption) Lucknow |
| (APPELLANT) | | (RESPONDENT) |

| | |
|---------------|----------------------|
| Appellant by | None |
| Respondent by | Sh. A.S.Rana, Sr. DR |

| | |
|------------------------|------------|
| Date of hearing: | 21.09.2023 |
| Date of Pronouncement: | 21.09.2023 |

ORDER

PER ANUBHAV SHARMA, JM:

The assessee has filed an application for registration u/s 12A(a) of the Income Tax Act, 1961 on 12.12.2018 with the C.I.T.(Exemption), Lucknow which was dismissed.

2. Heard and perused the record.
3. Non-appeared for the appellant at the time of hearing and notices have been issued earlier occasions also. Ld. DR supported the findings of Ld. CIT(E) submitting that the genuineness of activities were not established, therefore, the application was rightly rejected.

4. After taking into consideration the grounds as raised, it appears that assessee is also aggrieved for not being given sufficient opportunity of hearing. It comes up from the impugned order that notices were served by post but none has appeared for the assessee and as the proceedings were getting time barred. Ld. CIT(E) proceeded to decide the application that assessee is not carrying out any activity of charitable nature due to non production of any record. The ends of justice require assessee be given an opportunity to contest on merits. **The appeal is allowed for statistical purposes** and the issue on merits is restored to the files of Ld. CIT(E) to give an opportunity of hearing to the assessee and decide the issue afresh.

Order pronounced in the open court on 21st September, 2023.

Sd/-

**(SHAMIM YAHYA)
ACCOUNTANT MEMBER**

Date:-21.09.2023

Binita, SR.P.S

Copy forwarded to:

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

Sd/-

**(ANUBHAV SHARMA)
JUDICIAL MEMBER**

**ASSISTANT REGISTRAR
ITAT, NEW DELHI**