

**IN THE INCOME TAX APPELLATE TRIBUNAL  
(DELHI BENCH 'B' : NEW DELHI)**

**SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER  
and  
SHRI C.N. PRASAD, JUDICIAL MEMBER**

**ITA No.1772& 1773//Del/2023  
(ASSESSMENT YEAR : ---)**

Coruban Foundation A-116, 4 <sup>th</sup> Floor New Palam, Palam Vihar, S.O. Vihar, Phase-I, Bajghera Chowk, Gurgaon, Haryana -122017 PAN No.AAJCC9023H	Vs.	CIT (Exemption) Chandigarh
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(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Sameer Kapoor, CA

REVENUE BY : Shri T. James Singson, CIT DR

Date of Hearing : 17.10.2023  
Date of Order : 17.10.2023

**ORDER**

**PER N.K. BILLAIYA, ACCOUNTANT MEMBER :**

ITA No.1772/Del/2023 and 1773/Del/2023 are two separate appeals by the assessee preferred against the two separate orders of CIT (Exemptions), Chandigarh dated 30.01.2023 and 21.01.2023 relating to the rejection of application u/s.80G and 12AA of the Act respectively.

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

3. At the very outset the Counsel brought to our notice that both the applications have been rejected by the CIT(Exemptions) without serving any proper notice. The Counsel referred to a screen-short of the notices from the IT portal. The Counsel prayed for the restoration of application to the files of the CIT(Exemptions).

4. We have given a thoughtful consideration to the impugned orders. Undoubtedly both the applications have been rejected by the CIT(Exemptions) exparte. We have seen the screen-shorts of the notices downloaded from the IT portal. We find that the impugned notices do not contain any address, written or on electronic mode, therefore, it is not coming out from the notices the addresses at which the same are issued/served.

5. In the interest of justice and fair play we deem it fit to restore the quarrel to the files of the CIT(Exemptions), Chandigarh. The CIT(Exemptions), Chandigarh is directed to decide the applications afresh after affording a reasonable and adequate opportunity of being heard to the assessee.

6. In the result, the appeals of the assessee are allowed for statistical purpose.
7. Decision announced in the open court on 17.10.2023.

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

Sd/-  
**(N.K. BILLAIYA)**  
**ACCOUNTANT MEMBER**

**Dated October, 2023**  
**Neha, Sr. PS**