

tax Act, 1961 [the Act, for short] and approval u/s 80G of the Act respectively.

2. Since common grievance is involved in the captioned appeals, they were heard together and are disposed of by this common order for the sake of convenience and brevity.

3. At the very outset, the ld. counsel for the assessee stated that both the applications have been rejected by the CIT(E) by framing order ex-parte and without affording any reasonable opportunity of being heard to the assessee.

4. The ld. counsel for the assessee prayed for restoration of the appeals.

5. The ld. DR fairly conceded that the orders of the ld. CIT(E) are ex-parte.

6. We have carefully perused the orders of the CIT(E). We find that the ld. CIT(E) has sent a detailed questionnaire to the Assessing Officer but since the assessee, for some reason, could not attend the

proceedings, the applications were rejected. We are of the considered view that the CIT(E) ought to have given a reasonable and adequate opportunity of being heard to the assessee. Therefore, in the interest of justice and fair play, we deem it fit to restore both the appeals to the file of the CIT(E). The CIT(E) is directed to rehear the applications after affording a reasonable and adequate opportunity of being heard to the assessee.

7. In the result, the appeals of the assessee in ITA Nos. 1792 /DEL/2023 and 1793/DEL/2023 are allowed for statistical purposes.

The order is pronounced in the open court on 17.10.2023.

Sd/-

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**[CHALLA NAGENDRA PRASAD]
JUDICIAL MEMBER**

**[N.K. BILLAIYA]
ACCOUNTANT MEMBER**

Dated: 17th OCTOBER, 2023.

VL/

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr.PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
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	