

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

ITA No.1595/Del/2023
Assessment Year: 2016-17

Prayas Juvenile Aid Centre 59, Tuglakabad Institution Area, New Delhi PAN No.ADSPJ0736H	Vs.	CIT(Exemption) New Delhi
(APPELLANT)		(RESPONDENT)

Appellant by	Sh. Gaurav Kalra, CA
Respondent by	Sh. P.N. Barnwal, CIT DR

Date of hearing:	09/11/2023
Date of Pronouncement:	09/11/2023

ORDER

PER N. K. BILLAIYA, AM:

This appeal by the assessee is preferred against the order of the CIT(Exemption), Delhi dated 31-03-2023 pertaining to A.Y.2016-17.

2. The grievance of the assessee read as under :-

1. *The learned CTT (Exemption) passed the order under 15th proviso to Section 1023CK) Nor cancellation of registration us 1023Cxis) of The Income Tax Act without considering the facts and circumstances of the case and*

without giving any opportunity of being heard which is against the natural justice.

2. The learned CTT (Exemption) also erred in cancelling the exemption us 1023CHNY of The Income Tax Act with retrospective effect from AY 2016-17.

3. The appellant craves leave to add, amend, alter or forgo any grounds of appeal either before or at the time of hearing of the appeal.

3. At the very outset the Counsel for the assessee stated that no proper notices were issued and served upon the assessee and the assessee was denied fair opportunity for furnishing the requisite documents.

4. The DR pointed out that the assessee had availed the opportunities as part of details were furnished by it.

5. Without going into the merits of the case we are of the considered view that the assessee should get one more opportunity to defend its claim of registration u/s. 10 (23C)(iv) of the Act. Therefore, in the interest of justice and fair play we restore the entire quarrel to the files of the CIT(E). The CIT(E) is directed to decide the issue of registration afresh after affording a reasonable and adequate opportunity of being heard to the assessee and the assessee is directed to attend the proceedings and furnish all the necessary details in support of its claim of registration u/s. 10 (23C)(iv) of the Act.

6. In the result, the appeal of the assessee is allowed for statistical purpose.

7. **Decision announced in the open court on 09.11.2023.**

**Sd/-
(ASTHA CHANDRA)
JUDICIAL MEMBER**

NEHA

Date:- .11.2023

Copy forwarded to:

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

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

ASSISTANT REGISTRAR
ITAT NEW DELHI