

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
SH. ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA No.2264/Del/2023
Assessment Year: ---

Maa Ashram Charitable & Welfare Trust, E-104, Gaur Green, Avenue, Shipra Sun City, Phase-1, Ghaziabad PAN No.AAHTM7391K	Vs.	ITO Ward- 2 (1) (1) Ghaziabad
(APPELLANT)		(RESPONDENT)

Appellant by	Sh. Kishan Kant, Advocate
Respondent by	Sh. Subhra Jyoti Chakraborty, CIT DR

Date of hearing:	22/11/2023
Date of Pronouncement:	22/11/2023

ORDER

PER N. K. BILLAIYA, AM:

This appeal by the assessee is preferred against the order of the CIT (Exemption), Lucknow dated 22.05.2023 by which the CIT(E) has rejected the application for registration u/s. 12A of the Act.

2. The assessee has raised the following grounds of appeal :-

“1. Assessee trust has not received the notices of hearing therefore, the order passed is bad in law.

2. The Notice dated 08.05.2023 in which the compliance date fixed was 15.05.2023 up 11 am was received vide speed post No. EU037955615N on 16.05.2023 at about 9.40 am and when the checked portal was closed to reply. The speed post tracking report is attached.”

3. At the very outset, the Counsel for the assessee stated that the assessee trust has not received any notices of hearing and, therefore, could not attend the proceedings before the CIT(E).

4. We have carefully perused the order of the CIT(E). There is reference to three notices but there is no mention whether the notices were served upon the assessee. In the interest of justice and fair play we deem it fit to restore the appeal to the files of the CIT(E) with a direction to be decided afresh after affording a reasonable and adequate opportunity of being heard to the assessee. The assessee is directed to appear before the CIT(E) and present its claim of registration u/s. 12 A of the Act.

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

6. Decision announced in the open court on 22.11.2023.

Sd/-

**(ANUBHAV SHARMA)
JUDICIAL MEMBER**

NEHA

Date:- .11.2023

Sd/-

**(N. K. BILLAIYA)
ACCOUNTANT MEMBER**