

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

**Before Shri Challa Nagendra Prasad, Judicial Member
&
Dr. B. R. R. Kumar, Accountant Member**

**ITA Nos. 1686 & 1687/Del/2023
Asstt. Year: 2022-23**

Centre For Health Innovation and Policy Foundation, 361, Sector 15A, Gautam Buddha Nagar, UP 201301	Vs	The CIT(Exemption), Lucknow
(APPELLANT)		(RESPONDENT)
PAN No. AAICC 9673 N		

**Assessee by : Sh. Ved Mittal, CA
Revenue by : Sh. Ashis Chandra Mohanty, CIT-DR**

Date of Hearing: 27.12.2023	Date of Pronouncement: 11.01.2024
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ORDER

Per Dr. B. R. R. Kumar:-

The present appeals have been filed by the assessee against the order of Id. CIT(Exemption), Lucknow dated 28.03.2023 & 30.03.2023 for the A.Y. 2022-23.

2. On going through the record, we find that the Id. CIT(E) has summarily rejected the application of the assessee without going into the merits of the case. Hence, interest of the justice

the case is being remanded back to the file of the Id. CIT(E) to adjudicate the issue on merits by passing a speaking order. The assessee shall comply to the notices issued by the Id. CIT(E) promptly without seeking any unnecessary adjournments.

3. In the result, the appeals of the assessee are allowed for statistical purpose.

Order Pronounced in the Open Court on 11/01/2024.

**Sd/-
(C.N Prasad)
Judicial Member**

Dated: 11/01/2024

NV, Sr. PS

**Sd/-
(Dr. B. R. R. Kumar)
Accountant Member**

Copy forwarded to:

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

**ASSISTANT REGISTRAR
ITAT, DELHI**