

**IN THE INCOME TAX APPELLATE TRIBUNAL  
(DELHI BENCH: 'H': NEW DELHI)  
BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER  
AND  
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA No:- 1965/DEL/2023**

Ten Smiles Foundation, H.No.- 2E/189, Near Lakhani dharamshala, NIT, Faribada.	Vs.	CIT (Exemption), CR Building, 5 <sup>th</sup> Floor, Sector-17E, Chandigarh.
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>PAN No: AAICT9021F</b>		

**Assessee By** : Shri Jitender Wadhwa, CA  
**Revenue By** : Ms. Maimun Alam, Sr. DR

**Date of Hearing** : 17.01.2024  
**Date of Pronouncement** : 19.01.2024

**ORDER**

**PER SHAMIM YAHYA, A.M.**

This appeal by the Assessee is directed against the order passed by the Learned Commissioner of Income Tax (Exemption), Chandigarh, dated 24.05.2023.

2. In this case an application for approval under clause (iii) of first proviso to section 80G(5) of the Act was filed by the assessee on 24.12.2022. The Ld. CIT(E) asked the assessee to furnish documents /details on line through e-proceedings on e-filing portal.

3. Further, the Ld. CIT(E) noted that the, notices were not complied with. In these circumstances, the Ld. CIT(E) proceeded to make an ex-parte order, rejecting the assessee's application.
4. Against this order, assessee has filed an appeal before us.
5. The Ld. Counsel for the assessee prayed that all the notices of the Ld. CIT(E) were addressed to the wrong portal, hence they were not received by the assessee, this resulted in non-supplying of the requisite information and documents before the Ld. CIT(E). The Ld. Counsel for the assessee prayed that an opportunity may be given to the assessee, so that the assessee can properly present the application.
6. The Ld. DR has no serious objection.
7. Accordingly, in the interest of justice, we remit the issue to the file of the Ld. CIT(E). The Ld. CIT(E) is directed to provide an opportunity to the assessee and thereafter pass a speaking order.
8. In the result, the appeal of the assessee is allowed for statistical purposes.

Order Pronounced in the Open Court on 19 .01.2024

Sd/-

**(ANUBHAV SHARMA)**  
**JUDICIAL MEMBER**

Sd/-

**(SHAMIM YAHYA)**  
**ACCOUNTANT MEMBER**

Dated: 19/01/2024  
(Pooja)

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI

Date of dictation	17.01.24
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	