

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

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

ITA No.2809 & 2810/Del/2023

Assessment Year: 2023-24 & 2022-23

<b>The Umoya Foundation 581, Excellence Apartments, Plot 4, Sector- 18A, Dwarka, New Delhi- 110078 PAN No.AADTT1075B</b>	<b>Vs.</b>	<b>CIT (Exemption) New Delhi</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	Sh. Rahul Tyagi, CA
Respondent by	Ms. Sapna Bhatia, CIT DR

Date of hearing:	29/01/2024
Date of Pronouncement:	29/01/2024

**ORDER**

**PER N. K. BILLAIYA, AM:**

ITA No. 2809/Del/2023 and 2810/Del/2023 are two separate appeals by the assessee preferred against two separate orders of CIT(E), Delhi dated 30.01.2023 by which the CIT(E) rejected the application of the assessee for registration u/s. 12A of the Act and for granting certificate u/s. 80G of the Act.

2. Before us the Counsel for the assessee stated that the CIT(E) has rejected the applications without affording any opportunity of being heard. The Counsel showed the screen shot of the alleged notice from the IT portal and pointed out that the notice does not have any e-mail address on which the said notice have been served.

3. We have carefully considered the screen shot. We find that the notice does not have the e-mail address of the assessee and, therefore, it is not known where the notices have been served. Therefore, in the interest of justice and fair play we restore both the appeals to the files of the CIT(E), Delhi. The CIT(E) is directed to decide the applications after affording a reasonable and adequate opportunity of being heard to the assessee.

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

5. Decision announced in the open court on 29.01.2024.

Sd/-  
**(ANUBHAV SHARMA)**  
**JUDICIAL MEMBER**

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

\*NEHA\*

Date:- .01.2024

Copy forwarded to:

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

ASSISTANT REGISTRAR  
NEW DELHI