

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "A" : NEW DELHI**

**BEFORE SHRI G.S. PANNU, VICE PRESIDENT
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

(Through Hybrid Mode)

**ITA No. 2688 /DEL/2023
[Assessment Year: 2023-24**

Bharosa Foundation C/o Rajiv Goel & Associates, 1789, Bank Road, Ambala Cantt, Gurgaon, Haryana-122001. PAN- AAFAB6180L	<u>Vs</u>	CIT (Exemptions), Chandigarh.
APPELLANT		RESPONDENT
Assessee represented by	Sh. Dhruv Goel, CA	
Department represented by	Sh. Zafarul Haque Tanweer, CIT(DR)	
Date of hearing	06.02.2024	
Date of pronouncement	09.02.2024	

ORDER

PER ANUBHAV SHARMA, JM:

Heard and perused the record.

2. At the time of hearing learned AR has pointed out that the Society was incorporated on 7.4.2018 and was granted provisional registration u/s 80G from 10.3.2022 to A.Y. 2024-25 vide order dated 10.3.2022. Thereafter the Society had applied for final registration vide Form 10AB dated 17.2.2023. Learned AR submitted that no physical notice was served on the appellate society nor there was any intimation in any other form. Learned AR submitted that in September 2023 when tax audit started, it was informed by the tax auditors that the registration

application was rejected ex parte on 4.2.2023. Learned AR has pointed out that three notices, which were issued by the learned CIT(E), Chandigarh, were on a e-mail address, which was no more in use and active for communication. Accordingly, it is submitted that assessee did not have adequate opportunity of hearing. It was further submitted that apart from the above the learned CIT(E) has also made certain observations with regard to delay in making the application. It is submitted that learned CIT(E) failed to take into consideration the settled law that delay is allowable and can be condoned.

3. After taking into consideration all the aforesaid facts and circumstances, we are of the considered view that assessee deserves an opportunity to substantiate its claim of fulfilling the conditions of Sections 80G of the Act and entitlement of exemption by the relevant evidences to the satisfaction of the learned CIT(E). Accordingly, the appeal is allowed for statistical purposes and the issue is restored on merits to the file of learned CIT(E), Chandigarh to pass a fresh order in accordance with law, especially with regard to alleged delay in filing application. Order pronounced in open court on 09.02.2024.

Sd/-
(G.S. PANNU)
VICE PRESIDENT

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

MP

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI