

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

**BEFORE SHRI SAKTIJIT DEY, VICE PRESIDENT  
AND  
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

**ITA Nos. 1077 & 1078/DEL/2023  
Assessment Yrs: 2023-24**

Ayushkarma Foundation, E-1/157, Sector-7, Rohini, New Delhi-110085.	<u>Vs</u>	CIT (Exemption), New Delhi.
<b>PAN- AAHTA6565F</b>		
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Assessee represented by</b>	Shri Atreya GC, Adv.	
<b>Department represented by</b>	Shri Kanv Bali, Sr. DR	
<b>Date of hearing</b>	10.04.2024	
<b>Date of pronouncement</b>	10.04.2024	

**ORDER**

**PER SAKTIJIT DEY, V.P.:**

The captioned appeals, by the assessee, arise out of two separate orders, both dated 16.03.2023, rejecting assessee's application, seeking registration u/s 12A of the Income-tax Act, 1961 and approval u/s 80G of the Act.

2. We have considered rival submissions and perused the material available on record.

3. Briefly, the facts are, the assessee filed two separate applications on 29.09.2022. One, seeking registration u/s 12A of the Act and the other one, seeking approval u/s 80G of the Act. By the impugned ex parte orders, learned

Commissioner of Income-tax (Exemption), rejected both the applications, stating that the assessee failed to file requisite details/documents/clarification to substantiate charitable nature of the object, commencement and genuineness of the activity and whether the trust or institution is provisionally registered.

4. Before us, it is the say of assessee that without issuing any notice of hearing, as provided under the statute, learned CIT(E) has rejected the applications ex parte. It was further submitted, while rejecting the applications, learned CIT(E) has misconstrued the facts by wrongly treating both the applications filed by the assessee, to be seeking registration u/s 12A of the Act. Thus, he submitted, the impugned orders of learned CIT(E) should be set aside and he may be directed to dispose of the applications afresh, after providing due and reasonable opportunity of being heard to the assessee.

5. Learned Departmental Representative (DR) did not express any objection with regard to restoration of the issue to the learned CIT(E) for de novo adjudication.

6. Having considered the submissions of the parties, we find, learned CIT(E) has rejected the applications filed by the assessee, seeking registration/ approval u/s 12A and 80G of the Act through ex parte orders. Though, he has stated in the order that the assessee was given opportunity of hearing, which was not complied with, however, it is the specific case of the assessee before us that it had not received any such notice issued by the learned CIT(E) in its e-mail ID. Be that as it may, fact remains that assessee's applications were rejected without hearing the assessee. To that extent there is violation of rules of natural justice. We, therefore, without entering into the controversy as to whether the assessee received notice of hearing or not, are of the view that interest of justice would be best served if the

assessee gets an opportunity of hearing to justify its case of seeking registration/ approval u/s 12A & 80G of the Act. In view of the aforesaid, we are inclined to set aside the impugned orders of learned CIT(E) and restore the issues to his file for de novo adjudication after providing due and reasonable opportunity of being heard to the assessee. Grounds are allowed for statistical purposes.

7. In the result, appeals are allowed for statistical purposes.

Order pronounced in open court on 10.04.2024.

**Sd/-**  
**(PRADIP KUMAR KEDIA)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(SAKTIJIT DEY)**  
**VICE PRESIDENT**

Dated: 10.04.2024.

\*MP\*

Copy forwarded to:

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

**ASSISTANT REGISTRAR**  
**ITAT, NEW DELHI**