

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

**BEFORE SHRI SAKTIJIT DEY, VICE-PRESIDENT
AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

ITA Nos.3930 & 3931/De1/2023
Assessment Year: NIL

Orienteering Federation of India, A-3/1, Second Floor, Paschim Vihar, New Delhi	Vs.	CIT(Exemption), New Delhi
PAN :AADCO2939E		
(Appellant)		(Respondent)

Assessee by	Sh. Anil Bajaj, CA
Department by	Sh. Subhra Jyoti Chakraborty, CIT(DR)

Date of hearing	25.04.2024
Date of pronouncement	25.04.2024

ORDER

PER SAKTIJIT DEY, VICE-PRESIDENT

Captioned appeals have been filed by the assessee against two separate orders, both dated 06.07.2023, passed by learned Commissioner of Income Tax (Exemption), Delhi, rejecting assessee's applications seeking registration under section 12A of the Income-tax Act, 1961 (in short 'the Act') and approval under section 80G of the Act.

2. We have heard the parties and perused the materials on record. The limited grievance of the assessee is against complete lack of opportunity given by learned CIT (Exemption) before rejecting the applications noted above. It is the say of the assessee that it has neither received any SMS alert nor any email alert for uploading any notice or any communication relating to proceeding concerning applications under section 12A and 80G. To support such claim, the assessee has also furnished affidavit. It is observed from the respective orders of learned CIT (Exemption), he has rejected assessee's application for registration under section 80G of the Act simply for non-compliance to his queries.

3. Considering the counter claim of the assessee that he has never received any notice issued by learned CIT (Exemption) and also the fact that assessee's applications were rejected only for non-compliance, we are inclined to set aside the impugned orders of learned CIT (Exemption) and restore the issues back 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.

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

Order pronounced in the open court on 25th April, 2024

Sd/-
(NAVEEN CHANDRA)
ACCOUNTANT MEMBER

Sd/-
(SAKTIJIT DEY)
VICE-PRESIDENT

Dated: 25th April, 2024.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi