

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'G': NEW DELHI)**

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

**ITA No:- 1763/Del/2024
(Assessment Year : 2021-22)**

Sanskriti Raksha Samiti Trust, Krishna Nagar.	Vs.	CIT (Exemption) New Delhi.
PAN No: AAZTS8489G		
APPELLANT		RESPONDENT

Assessee by : Mr. Pulkit Saini, Adv.
Revenue by : Shri Amit Katoch, Sr. DR

Date of Hearing : 17.05.2024
Date of Pronouncement : 17.05.2024

ORDER

PER ANUBHAV SHARMA, JM

This appeal has been preferred by the Assessee against the order dated 08.08.2023 in Application No. CIT(Exemption), Delhi/2023-24/12AA/10356 passed by Commissioner of Income Tax (Exemption), New Delhi, dismissing application for Registration u/s 12AA of the Income Tax Act, 1961 (hereinafter referred as 'the Act').

2. Heard and perused the records.
3. The Assessee has filed an application for early hearing of the appeal arising out of challenge of order dated 08.08.2023 passed by CIT(Exemption) Delhi, wherein the application of the assessee in Form 10AB for grant of registration u/s 12A(1)(ac)(iii) was rejected. On hearing, the Ld. AR, it comes up that the impugned order was passed on the basis that, when relevant information was called by CIT(E), assessee had failed to respond. The claim of the assessee is that due to wrong email address, assessee did not receive notices.
4. After taking into consideration the impugned order, it comes up that the same is silent with regard to the mode of service to the applicant and if notices were actually served. The Ld. DR has tried to defend the impugned order but we are satisfied that the end of justice will be served by giving the assessee an opportunity to contest of merits.
5. In the light of aforesaid, the appeal of the assessee is allowed for statistical purposes, and the issue on merit is restored to the files of the Ld. CIT(E), Delhi, to pass an order fresh, after giving an opportunity of hearing to the assessee.

Order pronounced in the Open Court on 17 .05.2024

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

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

Dated: 17/05/2024.
Pooja/-

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	
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	