

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

Before Dr. B. R. R. Kumar, Accountant Member,

Sh. Anubhav Sharma, Judicial Member

ITA No. 933/Del/2024: Asstt. Year: 2023-24

Imamia Charitable Trust, Flat No. 5, First Floor, City Centre, Medical College Road, Aligarh, Uttar Pradesh-202001	Vs	CIT(Exemption), Lucknow, Uttar Pradesh-226018
(APPELLANT)		(RESPONDENT)
PAN No. AABTI4599P		

Assessee by : Mr. Shzaidi, CA

Revenue by : Ms. Monika Dhami, CIT-DR

Date of Hearing: 19.06.2024

Date of Pronouncement: 21.06.2024

ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the assessee against the order of Id. CIT(Exemption), Lucknow dated 22.12.2023.

2. Following grounds have been raised by the assessee:

"Honorable CIT Exemption had issued notices ITBA/EXM/F/EXM43/2023 -24/1058359842(1) on 30/11/2023 and earlier on 25/09/2023 and 17/10/2023.

However we unfortunately could not respond to the notices referred there in as our Trustee was travelling out of country from 6th June 2023 to 15th November.

The Notice contained 25 points and the period involved were last 3 years. This needed extensive work and time to prepare the response which could not be done within time given due to the trustee's travel abroad.

The trust is sincerely working on its objective of relief to poor. No benefits are being taken by any trustee or anybody other than the genuine beneficiaries. The necessary details and the report on activity is enclosed herewith."

3. At the outset, the Id. AR submitted that the assessee could not furnish the details before the Id. CIT(E) owing to travel of key trustee abroad. We find that the Id. CIT(E) has summarily rejected the application of the assessee. We hold that no prejudice would be caused to the revenue if an opportunity of being heard to the assessee, hence, the matter is being referred to the Id. CIT(E) to issue notices to the valid registered address and on the registered e-mail and adjudicate the issue *de-novo*. The assessee shall not mis-use the opportunity given and shall comply to the notices issued by the revenue authorities promptly.

4. In the result, the appeal of the assessee is allowed for statistical purpose.

Order Pronounced in the Open Court on 21/06/2024.

Sd/-

(Anubhav Sharma)
Judicial Member

Dated: 21/06/2024

Subodh Kumar, Sr. PS

Copy forwarded to:

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

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

ASSISTANT REGISTRAR