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2. Since both the matters relate to the same assessee, these are heard analogously and are being disposed of by this common order.

3. At the time of hearing of the instant appeal, the Learned Counsel appearing for the assessee submitted before us that the orders passed by Learned CIT(A) under Section 12AB(1)(b)(ii)(B) of the Act rejecting the application for grant of registration under Section 12A and not granting registration under Section 80G(5)(iii) of the Act are admittedly *ex parte*.

4. It was submitted by the Learned Counsel appearing for the assessee that though as per order dated 27.07.2023, as was mentioned that the notices dated 09.03.2023, 26.06.2023 and 04.07.2023 were issued to the assessee to furnish certain details in support of its claim of final registration, the same was communicated through e-mail on VANEETA@QUESTHUB.CO., which were somehow missed by the assessee, since the same has been filtered into e-mail account's spam or junks folder and the assessee does not checkup on regular basis. There was, otherwise, no intentional laches on the part of the assessee to avoid any communication made by the Learned CIT(E) in this regard as also submitted by the Learned AR. Such submission was also been placed before us by way of an affidavit affirmed by the Director of M/s. IMW Care Foundation, Smt. Vaneeta Kumari dated 01.07.2024, duly notarized by the competitive authority. In that view of the matter, the Learned AR prays for a further opportunity of being heard in order to enable the

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assessee to represent it's case effectively. Such prayer made by the Learned AR has not been objected by the Learned DR with all her fairness.

5. Having heard the Learned Counsels appearing for the parties, having regard to the facts and circumstance of the case, we in order to prevent the miscarriage of justice find it fit and proper to grant a further opportunity of being heard to the assessee by the Learned CIT(E) in order to enable the assessee to represent its case for grant of final registration under Section 12A and 80G of the Act before the said authority. The Learned CIT(E) is directed to pass an order upon granting an opportunity of being heard and upon considering the evidence available on record or any other evidence which the assessee may choose to file at the time of hearing of the matter. With the above observations, both the appeals are allowed.

6. In the result, both the appeals filed by assessee are allowed for statistical purposes.

**This Order pronounced in Open Court on 08/07/2024**

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

Dated 08/07/2024

*Priti Yadav, Sr.PS\**

Sd/-  
(Ms. MADHUMITA ROY)  
JUDICIAL MEMBER

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**Copy forwarded to:**

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI