

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

**BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER
AND
SHRI SUDHIR PAREEK, JUDICIAL MEMBER**

**ITA Nos:- 228 & 229/Del/2024
(Assessment Year- 2023-24)**

KDM Foundation, New Delhi.	Vs.	CIT(Exemption), New Delhi.
PAN No: AAFK2937G		
APPELLANT		RESPONDENT

Assessee by : Shri Shaurye Bhatnagar, Adv. &
Ms. Prianvada, Adv.

Revenue by : Shri Waseem Arshad, CIT(DR)

Date of Hearing : 24.04.2024

Date of Pronouncement : 18.07.2024

ORDER

PER SUDHIR PAREEK, JM

By these appeals, Assessee has challenged the order passed by Commissioner of Income Tax (Exemption) [CIT(E)], for short] order dated 28.11.2023, by which application filed by assessee / appellant seeking registration u/s 12A and approval under clause (iii) of the first proviso to section 80(G)(5) of the Income Tax Act,

1961 ('the Act') was rejected. Since the underlying facts in the grievance are identical in the captioned appeals, these were heard together and are disposed of by this common order for the sake of convenience and brevity.

2. Assessee / Appellant submitted grounds of appeal before us as follows:

1. *That on the facts and circumstances of the case and the provision of law the impugned rejection order dated 28.11.2023 is illegal, bad in law and contrary to the facts.*

2. *That the assessee is a not-fit-profit organization and every person associated with the assessee are honorary members and provide their services without any remuneration. Further, the concerned personnel looking after the documents was unavailable due to his personal reason and some of the documents asked for by the ITA (Exemption) officer could not be furnished on time.*

3. *That non-compliance of the said order dated 22.09.2023 of CIT (Exemption) was neither intentional nor deliberate but due to the bonafide reason of the assessee.*

4. *That assessee prays to the appellate authority to grant assessee the opportunity to produce the documents / information required as per the order dated 22.09.2023 of ITA (Exemption) in the interest of natural justice.*

5. *That the appellant craves leave to add, alter, amend or forego any ground(s) of the appeal raised above at the time of hearing."*

3. Heard rival submissions and carefully perused the materials on record for disposal of this appeal.

4. During the course of hearing, Ld. AR while reiterated the grounds of appeal, submitted that due to personal, reasons documents required by the CIT (Exemption) could not be furnished within prescribed time. By stating that the non compliance of order dated 22.09.2023 was un-intentional, submitted that due to bonafide reason, he was prevented to submit documents / information as required.

5. Per contra, the Ld. DR submitted that the assessee / appellant failed to provide required documents and information despite multiple opportunities. Their registration application U/s 12A was already rejected and therefore, their application for approval under U/s 80G of the Income Tax Act, 1961 was also rejected accordingly and relied upon order passed by lower authorities by stating that there is no any substance in the present appeal.

6. In totality of existing circumstances, in our humble opinion, object of law is to ensure substantive justice and Rule of Law are just to handmaid to administration of justice. Discussion and observations as hereinbefore enables us to reach this conclusion that the object of justice will fulfilled if one more opportunity may

provide to assessee / appellant in order to resolve the matter thoroughly.

7. Upon hearing both the parties, and overall circumstances, without discussing on merits of the case, matter is remitted back to the Ld. CIT(E) with the direction to afford meaningful and effective opportunity in accordance with law to the assessee/ appellant and decide afresh. The assessee / appellant shall co-operate in the proceeding for expeditious disposal before Ld. CIT(E) with providing all material / document / evidence in support of his claim and will not seek unnecessary adjournments.

8. Consequently, these appeals are allowed as indicated above for statistical purpose

Order pronounced in the Open Court on 18.07.2024

Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER

Sd/-
(SUDHIR PAREEK)
JUDICIAL MEMBER

Dated: 18/07/2024.
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	