

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

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

Sh. Sudhir Kumar, Judicial Member

ITA No. 2109/Del/2024 : Asstt. Year: 2023-24

ITA No. 2110/Del/2024 : Asstt. Year: 2023-24

The Bharat Yadav Foundation, House No. 1370, Sector-6, Bahadurgarh, Distt. Jhajjar, Haryana-124507	Vs	CIT(Exemption), Chandigarh-160017
(APPELLANT)		(RESPONDENT)
PAN No. AAFTB0210N		

Assessee by : None

Revenue by : Ms. Sapna Bhatia, CIT-DR

Date of Hearing: 22.07.2024

Date of Pronouncement: 24.07.2024

ORDER

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

The present appeals have been filed by the assessee against the orders of Id. CIT(E), Chandigarh dated 12.03.2024 and 16.03.2024.

2. Adjourment rejected.

3. On going through the record before us, we find that the application of the assessee has been summarily rejected by the Id. CIT(E) without passing any speaking order. Hence, in the fitness of things, we deem it to be a fit case to remand the matter to the Id. CIT(E) to examine the issue in detail and pass order *de-novo*.

4. In the result, the appeals of the assessee are allowed for statistical purpose.

Order Pronounced in the Open Court on 24/07/2024.

Sd/-

**(Sudhir Kumar)
Judicial Member**

Dated: 24/07/2024

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