

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

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

Sh. Sudhir Pareek, Judicial Member

ITA No. 729/Del/2024 : Asstt. Year : 2023-24

ITA No. 730/Del/2024 : Asstt. Year : 2023-24

Yours Are Wonderful Project, 34-A, 2 nd Floor, Cabin No. 4, Milenium Business Centre, Corner Market, Malviya Nagar, New Delhi-110017	Vs	CIT(Exemption), New Delhi-110001
(APPELLANT)		(RESPONDENT)
PAN No. AAATY6697H		

Assessee by : Sh. Priyansh Jain, CA

**Revenue by : Ms. Sapna Bhatia, CIT-DR
(adjournment sought)**

Date of Hearing: 29.07.2024

Date of Pronouncement: 31.07.2024

ORDER

Per Bench:

The present appeals have been filed by the assessee against the orders of Id. CIT(Exemption), Delhi dated 04.07.2023.

2. In ITA No. 729/Del/2024, following grounds have been raised by the assessee:

"On facts and circumstances prevailing in the case and as per the provisions of the law, Ld. Commissioner of Income Tax Exemptions ("Ld. CIT(E)") has erred in not granting registration u/s 80G(5)(iii) is hereby rejected without granting proper opportunity of being heard.

2. On the facts and circumstances prevailing in the case and as per the provisions of the law, Ld. CIT(E) has erred in rejecting the application filed by the Appellant in Form 10AB for approval u/s 80G(5)(iii) of the Income tax act,

1961 and order passed u/s clause (ii)(b)(B) of second proviso to section 80G(5) is improper, unwarranted, unjustified and contrary to the provision of the Act and facts prevailing in the case."

3. In ITA No. 730/Del/2024, following grounds have been raised by the assessee:

"1. On facts and circumstances prevailing in the case and as per the provisions of the law, Ld. Commissioner of Income Tax Exemptions ("Ld. CIT(E)") has erred in cancelling registration granted u/s 12AB r.w.s. 12A(1)(ac)(iii) is hereby rejected without granting proper opportunity of being heard.

2. On the facts and circumstances prevailing in the case and as per the provisions of the law, Ld. CIT(E) has erred in rejecting the application filed by the Appellant in Form IOAB u/s 12A(1)(ac)(iii) of the Income tax act, 1961 and order passed u/s 12AB(1) cancellation of the registration granted u/s 12AB r.w.s 12A(1)(ac)(vi) is improper, unwarranted, unjustified and contrary to the provision of the Act and facts prevailing in the case."

4. At the outset, the Id. AR submitted that the assessee could not make their submissions before the Id. CIT(E) and hence, the order has been passed summarily rejecting the application of the assessee.

5. We have gone through the order of the rejection passed by the Id. CIT(E) and of the considered opinion that no prejudice would be caused to the Revenue if an opportunity of being heard is given to the assessee. Hence, the matter is remanded to Id. CIT(E) to pass an order *de novo* after affording an opportunity of being heard to the assessee.

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

Order Pronounced in the Open Court on 31/07/2024.

Sd/-

(Sudhir Pareek)
Judicial Member

Dated: 31/07/2024

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