

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

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER, AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

ITA No. 2099/DEL/2024 [A.Y]
ITA No. 2098/DEL/2024 [A.Y]

Global Care Foundation
28, Gram Urwa Post Ghiragaon
Chandauli, Uttar Pradesh

Vs.

The C.I.T [EXEMPTION]
New Delhi

PAN: AADTG 5800 H

(Applicant)

(Respondent)

Assessee By : Shri Yudhisthir Mehtani, CA

Department By : Shri Choudhary, N.C. Roy, JCIT

Date of Hearing : 10.09.2024

Date of Pronouncement : 11.09.2024

ORDER

PER NAVEEN CHANDRA, ACCOUNTANT MEMBER:-

The above captioned two separate appeals by the assessee are preferred against 2 separate orders of the CIT(E), Delhi dated 20.03.2024.

2. The common grievance in both the appeals is the rejection of application for registration u/s 12AB(1)(b)(ii)(B) of the Income-tax Act, 1961 [the Act, for short] by cancelling the provisional registration and approval u/s 80G(5)(ii)(b)(B) of the Act respectively.

3. Since common grievance is involved in the captioned appeals, they were heard together and are disposed of by this common order for the sake of convenience and brevity.

4. During the course of proceedings, the ld. CIT(E) had issued questionnaire vide notices dated 15.01.2024 and 13.02.2024 seeking various details which were not furnished before him. The ld. counsel for the assessee relied by stating that there was change in the management of the Trust and change in Auditor during the F.Y.

5. Before us, the ld. counsel for the assessee vehemently stated that both the applications have been rejected by the ld. CIT(E) by recording incorrect facts and finding and as the order has been passed without granting adequate opportunity of being heard, the assessee ought to have been granted the benefit of approval under the said section.

5. Accordingly, the ld. counsel for the assessee prayed for setting aside the appeals to the file of the CIT(E) for reconsideration.

6. The ld. DR fairly conceded that the orders of the ld. CIT(E) are ex- parte.

7. We have carefully perused the orders of the CIT(E). We find that the ld. CIT(E) has sent a detailed questionnaire to the Assessing Officer but since the assessee for the reason that there was change in the management of the Trust and change in Auditor during the F.Y could not attend the proceedings and the applications were rejected. We are of the considered view that the CIT(E) ought to have given a reasonable and adequate opportunity of being heard to the assessee. Therefore, in the interest of justice and fair play, we deem it fit to restore both the appeals to the file of the CIT(E).

8. The assessee is directed to furnish the requisite documents as sought by the ld. CIT(E). The CIT(E) is directed to rehear the applications after affording a reasonable and adequate opportunity of being heard to the assessee.

9. In the result, the appeals of the assessee in ITA Nos. 2098 & 2099/DEL/2024 are allowed for statistical purposes

The order is pronounced in the open court on 11.09.2024.

Sd/-

**[CHALLA NAGENDRA PRASAD]
JUDICIAL MEMBER**

Sd/-

**[NAVEEN CHANDRA]
ACCOUNTANT MEMBER**

Dated: 11th SEPTEMBER, 2024.

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. 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	
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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	
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