

**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. 2733/Del/2024**

**ITA No. 2734/Del/2024**

Yuj Arts Foundation, H-26A, 2 <sup>nd</sup> Floor, Kalkaji, Nehrau Place, New Delhi-110019	Vs	CIT(Exemption), New Dehi-110002
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>
<b>PAN No. AABCY6026A</b>		

**ITA No. 2735/Del/2024**

**ITA No. 2736/Del/2024**

Xander India Foundation, H-26A, 2 <sup>nd</sup> Floor, Kalkaji, Nehrau Place, New Delhi-110019	Vs	CIT(Exemption), New Dehi-110002
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>
<b>PAN No. AAACX4257H</b>		

**Assessee by : Sh. Gaurav Singhal, Adv. &  
Ms. Abha Kamra, Adv.**

**Revenue by : Ms. Monika Dhami, CIT-DR**

**Date of Hearing: 01.08.2024**

**Date of Pronouncement: 22.08.2024**

**ORDER**

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

The present appeals have been filed by the assesseees against the orders of Id. CIT(Exemption), Delhi dated 30.03.2024.

2. On going through the record, we find that the Id. CIT(E) has summarily rejected the application of the assessee without going into the merits of the case and objects of the society.

Hence, in the interest of justice, the case is being remanded to the file of the Id. CIT(E) to adjudicate the issue on merits by passing a speaking order considering the judgments of Hon'ble Apex Court in the case of Ananda Social & Educational Trust Vs. CIT, 114 Taxman 293, Self-Employer's Service Society Vs. CIT, 113 Taxman 703 and also the judgment of Hon'ble Apex Court in the case of in M/s New Noble Educational Society Vs. CCIT (CA No. 3795 of 2014) to examine the objects of the society. The assessee shall comply to the notices issued by the Id. CIT(E) promptly without seeking any unnecessary adjournments.

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

Order Pronounced in the Open Court on 22/08/2024.

Sd/-

**(Sudhir Kumar)**  
**Judicial Member**

**Dated: 22/08/2024**

\*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**