

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH 'FRIDAY-G' : NEW DELHI)**

BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT
AND
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER

ITA Nos. 4873 & 4874/Del/2024
Asstt. Years : N/A

M/s SFC RESEARCH FOUNDATION vs. COMMISSIONER
A-16, 1ST FLOOR, QUTAB OF INCOME TAX-
INSTITUTIONAL AREA, EXEMPTION,
ARUNA ASAF ALI MARG, DELHI
SOUTH WEST,
NEW DELHI - 67

(PAN: ABLCS5586Q)
(Appellant)

(Respondent)

Appellant by : Sh. Mayur Gupta, CA
Respondent by : Sh. Rajesh Kumar Dhanesta, Sr. DR.

Date of Hearing	13.12.2024
Date of Pronouncement	13.12.2024

ORDER

PER MAHAVIR SINGH, VP

These appeals have been filed by the Assessee against the rejection of application u/s. 12AB as well as rejection of application u/s. 80G(5)(vi) of the Act by the Ld. CIT(E), Delhi vide his separate orders dated 25.09.2024 respectively.

2. When the appellant's applications for early hearing were called out, it was submitted by the Ld. AR for the assessee that in both the appeals, Ld. CIT(E) has not granted proper opportunity to the assessee to canvass his case properly and also not considered the submissions filed by the assessee before him. Hence, he requested that the matter in both

the appeals may be remitted back to the file of the Ld. CIT(E) for fresh consideration, after giving adequate opportunity of being heard to the assessee.

3. On the other hand, Ld. DR did not have any serious objection.

4. After hearing both the parties and perusing the records, we are of the considered view that in the interest of justice, the matter in both the appeals needs to be remitted back to the file of the CIT(E) for fresh consideration with the directions to Ld. CIT(E) to allow the assessee a reasonable opportunity of being heard and thereafter pass a speaking order.

5. In the result, both the appeals of the assessee are allowed for statistical purposes in the aforesaid manner.

Order pronounced in the Open Court on 13.12.2024.

Sd/-

(BRAJESH KUMAR SINGH)
ACCOUNTANT MEMBER

Sd/-

(MAHAVIR SINGH)
VICE PRESIDENT

SRBhatnagar

Copy forwarded to: -

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

TRUE COPY

By Order,

Assistant Registrar, ITAT,
Delhi Benches