

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'A': NEW DELHI)**

**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT
AND
SHRI S RIFAUH RAHMAN, ACCOUNTANT MEMBER,
ITA Nos:- 3141 and 3685/Del/2024**

Accord Foundation, Faridabad.	Vs.	Commissioner of Income Tax (Exemption), Chandigarh.
PAN No: AAJTA1228R		
APPELLANT		RESPONDENT

Assessee by : Sh. D.C. Garg, CA
Revenue by : Mr. Javed Akhtar, CIT(DR)

Date of Hearing : 18.12.2024
Date of Pronouncement : 18.12.2024

ORDER

PER MAHAVIR SINGH, VP:

These two appeals by the Assessee are arising out of two different orders of Commissioner of Income Tax (Exemption), Chandigarh, of different dates i.e. 01.12.2022 and 05.12.2022.

2. At the outset, the Ld. Counsel for the assessee stated that the assessee was not provided reasonable opportunity of being heard to submit the details and to prove that the assessee's activities are

charitable in nature, and the objects and genuineness of activities of the trust. The Ld. Counsel for the assessee stated that practically the order of CIT(E) is a ex-parte order, and without going into the financials etc. When these facts were confronted to the Ld. Sr. DR, he could not controvert the above argument of Ld. Counsel of the assessee and stated that the assessee has not provided any detail simply they have provided the financials only.

3. After hearing both the sides and going through the facts and circumstances of the case, we noticed that the CIT(E) has fixed this case twice or thrice, but there was non-compliance by assessee. Actually, the assessee is non-cooperative and not providing the details. In such circumstances, we are of the view that to carry out substantial justice, we are remitting these two appeals back to CIT(E), and both the orders of CIT(E) are set aside. The assessee will provide entire details to CIT(E) and will provide full corporation in regard to adjudication of these two application filed u/s 12AB(i)(b)(ii) and U/s 80G of the Act. However, this adjudication is subject to a cost to be paid by assessee of Rs. 10,000/- to Legal Aid Authority of Hon'ble Delhi High Court. The CIT(E) will ask for proof

of payment before adjudication of these two applications. In terms of the above, the appeals of the assessee are allowed for statistical purposes.

4. In the result, appeals filed by assessee are allowed for statistical purposes.

Order pronounced in the Open Court on 18.12.2024

Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Sd/-
(MAHAVIR SINGH)
VICE PRESIDENT

Dated: 18 /12/2024.
Pooja/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI

