

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 1103/Del/2024 : Asstt. Year: 2021-22

ITA No. 1102/Del/2024 : Asstt. Year: 2022-23

Inner Wheel Club of Delhi MID Town M-128, Greater Kailash-II, New Delhi-110048 (APPELLANT)	Vs	ACIT, CPC, Bangalore (RESPONDENT)
PAN No. AAATI6769G		

Assessee by : Sh. Neelesh Kumar Jha, CA &

Sh. Rajesh Jain, CA

Revenue by : Sh. Sanjay Kumar, Sr. DR

Date of Hearing: 07.01.2025

Date of Pronouncement: 07.01.2025

ORDER

These assessee's twin appeals in ITA No. 1103/Del/2024 arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2024-25/1060308763(1) and his latter appeal ITA No. 1102/Del/2024 directed against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2023-24/1060309429(1)'s common order dated 31.01.2024, for Assessment Years 2021-22 & 202-23, in proceedings u/s 143(1) of the Income Tax Act, 1961 (in short "the Act"), respectively.

2. Heard both the parties at length. Case file perused.

3. It emerges during the course of hearing that the learned lower appellate authority has raised it's first and foremost

objection at page 17 of the lower appellate order in A.Y. 2021-22 that the assessee; who is not a registered trust, had wrongly filed it's Income Tax Return in ITR-7, which applies only to a registered institution u/s 12/12AA of the Act.

4. Faced with this situation, learned counsel submits that the assessee has infact received/been allotted a new PAN having PAN No. "AACAI4919H" recently and therefore, it's previous lapse in filing ITR-7 was on account of a defective PAN only. He further raises the assessee's second substantive argument that it has been assessed for his gross receipts than having allowed the expenditure claim benefit as well.

5. Learned departmental representative on the other hand submits that the fact of the assessee having got allotted a new PAN has nowhere been considered in the lower appellate authorities' respective orders.

6. Faced with this situation, the tribunal is of the considered view in the larger interest of justice to restore the assessee's instant twin appeals back to the learned assessing authority for it's afresh appropriate factual verification and necessary adjudication as per law after considering all the relevant facts with a rider that the assessee shall plead and prove it's case at

his own risk and responsibility, within three effective opportunities, in consequential proceedings.

6.1 It is made clear before parting that the tribunal has not expressed any opinion on merits of the assessee's various substantive grounds raised herein as the matter is being restored on account of the fact that it has been allotted a new PAN and this time, not in the capacity of a trust as it is stated to be the case earlier. Ordered accordingly.

7. These assessee's twin appeals are allowed for statistical purposes. A copy of the common order be placed in the respective case files.

Order Pronounced in the Open Court on 07/01/2025.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 07/01/2025

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR