

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“DB” BENCH, AGRA**

**BEFORE HON’BLE SHRI SATBEER SINGH GODARA, JM AND  
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**आयकरअपील सं. / ITA No.146/Agr/2024**

<b>Unnati Foundation Morena</b> 66, Adarsh Colony Pahargarh Road, Kailaras – 476 224	<b>बनाम/ Vs.</b>	<b>CIT (Exemption)</b> Bhopal
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>AAAAU-6024-H</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकीओरसे/ <b>Appellant by</b>	:	None
प्रत्यर्थीकीओरसे/ <b>Respondent by</b>	:	Dr. Arun Kumar Yadav – Ld. CIT-DR

सुनवाईकीतारीख/ <b>Date of Hearing</b>	:	19-02-2025
घोषणाकीतारीख / <b>Date of Pronouncement</b>	:	19-02-2025

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aggrieved by rejection of an application filed in Form No.10AB for seeking registration u/s 12AB and 80G(5) vide impugned order dated 15.03.2024, the assessee is in further appeal before us. At the time of hearing, none appeared for assessee despite notice.
2. Upon perusal of impugned order, it could be seen that the application has been rejected in view of the fact that the assessee failed to furnish the required details as called for by approving authority in hearing notices. Aggrieved, the assessee is in further appeal before us.
3. Keeping in mind the principles of natural justice and considering the possibility of communication gaps at various levels during faceless regime, we deem it fit to grant another opportunity of hearing to the

assessee to substantiate its case before Ld. CIT (Exemption). Accordingly, the impugned order is set aside and the matter of registration stand restored back to Ld. CIT(E) for fresh adjudication after affording reasonable opportunity of hearing to the assessee. The assessee is directed to substantiate its applications.

4. The appeal stand allowed for statistical purposes.

*Order pronounced on 19<sup>th</sup> February, 2025.*

*Sd/-*  
**(SATBEER SINGH GODARA)**  
न्यायिक सदस्य / JUDICIAL MEMBER

*Sd/-*  
**(MANOJ KUMAR AGGARWAL)**  
लेखक सदस्य / ACCOUNTANT MEMBER

Dated: 19-02-2025  
Mks

**आदेश की प्रतिलिपि ँ ग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT
4. विभागीय प्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT AGRA