

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**NAGPUR BENCH, NAGPUR**

**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND**  
**SHRI K.M. ROY, ACCOUNTANT, MEMBER**

**ITA no.7 & 8/Nag./2025**  
(Assessment Year : N.A.)

Yashodeep Sanstha  
Sarvoday Ward, C/o Manish D. Samarth  
Near Bhat Girni, Gadchiroli 442 605  
PAN – AAATY1191L

..... Appellant

v/s

Income Tax Officer  
Ward-1, Exemption, Nagpur

..... Respondent

Assessee by : Shri Abhay Agrawal  
Revenue by : Shri Sandipkumar Salunke

Date of Hearing – 17/02/2025

Date of Order – 25/02/2025

**ORDER**

**PER V. DURGA RAO, J.M.**

These appeals by the assessee are emanating from the impugned orders dated 14/05/2024 and 09/05/2024 respectively, passed by the learned Commissioner of Income Tax (Exemption), Pune, [*learned CIT(E)*], rejecting the assessee's applications for renewal of 80G registration vide orders passed in Form no.10AD.

2. Before the learned CIT(E), in both these cases, the assessee did not appear despite granting several opportunities to the assessee by the learned CIT(E) which resulted in dismissing the appeals by passing ex-parte orders.

3. Before us, during the course of hearing, the learned Counsel, Shri Abhay Agrawal, appearing on behalf of the assessee, admitting the lapse on the part of the assessee for not appearing before the learned CIT(E), however, he pleaded that if this Court grants the assessee one opportunity by restoring this appeal to the file of the learned CIT(E), so that the assessee is enable to substantiate its case before the first appellate authority. Therefore, he prayed that the appeal be restored to the file of the learned CIT(E).

4. On the other hand, the learned D.R. submitted that despite the learned CIT(E) provided sufficient opportunities to the assessee, however, the assessee did not appear before the learned CIT(E) and not furnished relevant details. He strongly supported the orders passed by the learned CIT(E).

5. We have heard both the learned Counsel for the parties, perused the materials available on record and gone through orders of the authorities below. We find that though the learned CIT(E) granted opportunities to the assessee to substantiate its case, ultimately, the order passed by him is an ex-parte order. Therefore, we are of the opinion that by following the principles of natural justice, one opportunity should be given to the assessee to substantiate the case before the learned CIT(E). In view of the above, the impugned order passed by the learned CIT(E) is set aside and remit the back matter to the file of the learned CIT(E) and direct him to adjudicate the matter afresh on merit and in accordance with law after providing reasonable opportunity of being heard to the assessee. It is also directed that the assessee should not seek adjournment without there being a justified reason.

Accordingly, all the grounds raised by the assessee in this appeal are allowed for statistical purposes.

6. In the result, assessee's appeals stand allowed for statistical purpose.

Order pronounced in the open Court on 25/02/2025

**Sd/-**  
**K.M. ROY**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**V. DURGA RAO**  
**JUDICIAL MEMBER**

**NAGPUR, DATED: 25/02/2025**

Copy of the order forwarded to:

- (1) The Assessee;
- (2) The Revenue;
- (3) The PCIT / CIT (Judicial);
- (4) The DR, ITAT, Nagpur; and
- (5) Guard file.

*Pradeep J. Chowdhury*  
*Sr. Private Secretary*

True Copy  
By Order

Sr. Private Secretary  
ITAT, Nagpur

		Date	Initial	
1.	Dictated on	17.02.2025	}	Sr.PS
2.	Draft placed before author	24.02.2025		Sr.PS
3.	Draft proposed & placed before the second member	--		JM/AM
4.	Draft discussed / approved by Second Member	--		JM/AM
5.	Approved Draft comes to the Sr.PS/PS	25.02.2025	}	Sr.PS
6.	Date of pronouncement	25.02.2025		Sr.PS
7.	File sent to the Bench Clerk	25.02.2025		Sr.PS
8.	Date on which file goes to			