

**THE INCOME TAX APPELLATE TRIBUNAL
"SMC" BENCH, DELHI**

BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER

**ITA No.3865/Del/2023
(Assessment Year 2018-19)**

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| OISCA North India A-22, Okhla Industrial Area, Phase-I, New Delhi- 110020 | Vs. | CIT(A) NFAC ITO, Ward Exemption 2(4) Delhi |
| स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No: AAAAO0549D | | |
| Appellant | .. | Respondent |

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|-----------------|--------------------------|
| Appellant by : | Sh. V.K. Tulsian, Adv. |
| Respondent by : | Sh. Sanjay Kumar, Sr. DR |

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| Date of Hearing | 18.03.2025 |
| Date of Pronouncement | 21.05.2025 |

ORDER

PER MADHUMITA ROY, JM:

The instant appeal filed by the assessee is directed against the order dated 26.09.2023 passed by the National Faceless Appeal Centre whereby and whereunder the appeal preferred by the assessee stood dismissed in limine exparte.

2. Since, inspite several notices being served the assessee was never represented before the said authority. The assessee trust was registered under Section 12A of the Act; the main object of the said trust is to run

Children's forest program under campaign to grow 'Mini Forests' in schools. Upon verification of Form 15 CB it was found that the assessee made foreign remittance totaling to Rs.53,70,001/- to Japan as payment against educational tour packages. The certificate of approval obtained from the CBDT under Section 11(1)(c) of the Act was directed to be furnished but without any result hence, the assessment was completed upon making total addition of Rs.38,61,810/- under Section 143(3) r.w.s 143(3A) and 143(3B) of the Act on 20.03.2021. The same was further confirmed by the First Appellate Authority admittedly not on merit but in limine as the assessee was not represented inspite of several notices served upon him. In my considered opinion as the order is not issued complying the provision of Section 250(6) of the Act by the Ld. CIT(A) on the issue itself by way of reasoned order, the same is required to be decided afresh. Hence, the matter is remitted to the file of Ld. CIT(A) to dispose of the same afresh upon granting an opportunity of being heard to the assessee and upon considering the evidence on record or any other evidence which the assessee may choose to file at the time of hearing of the appeal. The appeal is allowed for statistical purposes.

3. The appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 21.05.2025

Sd/-
(Madhumita Roy)
JUDICIAL MEMBER

Dated 21.05.2025

PS: Rohit

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI