

**THE INCOME TAX APPELLATE TRIBUNAL
“G” BENCH, DELHI**

**BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER &
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

**ITA Nos. 1833 & 1834/Del/2025
(Assessment Year: 2023)**

Purvi Sewa Samiti House No. 1377, Near Kabuli Gurudwara, Gali No. 10, S.G.M. Nagar, NIT, Haryana – 121001	Vs.	CIT, Exemption CGO Complex, NH-4, NIT Haryana - 121001
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No: AACAP5307N		
Appellant	..	Respondent

Appellant by :	Sh. Umesh Sinha, CA
Respondent by :	Sh. Manish Gupta, Sr. DR

Date of Hearing	06.08.2025
Date of Pronouncement	08.08.2025

ORDER

PER MADHUMITA ROY, JM:

Both the appeals filed by the assessee are directed against the orders both dated 05.12.2024 passed by the CIT(E), Chandigarh whereby and whereunder in the absence of requisite submissions made by the applicant in support of the application in Form No. 10AB under Section 10(23C) (iv)(B) of the Act has been rejected. Further that, consequently the approval under Section 80G also stood rejected.

2. At the time of hearing of the instant appeals the Ld. Counsel appearing for the assessee candidly submitted before us that the assessee due to some personal reason could not pursue the application effectively before the Ld. CIT(E) and therefore, prayed for further opportunity to place the claim of approval as per application for approval under Section 10(23C) (iv)(B) of the Act effectively before the Ld. CIT(E) and also the claim for approval under Section 80G of the Act. Such submissions made by the Ld. AR has not been controverted by the Ld. DR with all his fairness.

3. Under this facts and circumstances of the matter having regard to the issues involved in this particular case in order to prevent the miscarriage of justice, we would like grant a further opportunity to the assessee to represent its case effectively before the Ld. CIT(E). Thus, these two appeals are disposed of by setting aside the issues to the file of the Ld. CIT(E) for fresh adjudication of the same upon granting an opportunity of being heard to the assessee and upon considering the evidences on record or any other evidence which the assessee may choose to file at the time of hearing of the matter.

4. Appeals preferred by the assessee are allowed for statistical purposes.

Order pronounced in the open court on 08.08.2025

Sd/-
(Naveen Chandra)
ACCOUNTANT MEMBER

Sd/-
(Madhumita Roy)
JUDICIAL MEMBER

Dated 08.08.2025
Rohit, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI