

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

**ITA No.1791 & 1790/DEL/2023
Assessment Year: --**

M/s. Raghunandan Mishra Charitable Trust, E-57, sector-63, Noida, H.O. Gautam Buddha Nagar PAN No. AADTR6276N	Vs.	CIT (Exemption) Lucknow
(APPELLANT)		(RESPONDENT)

Appellant by	Sh. Vaibhav Rathee, Advocate
Respondent by	Sh. P N Barnwal, CIT DR

Date of hearing:	30/11/2023
Date of Pronouncement:	30/11/2023

ORDER

PER N. K. BILLAIYA, AM:

ITA No.1791/Del/2023 and 1790/De/2023 are two separate appeals by the assessee preferred against two separate orders of CIT(E), Lucknow dated 03.09.2022 and 03.10.2022 respectively by which the CIT(E) has denied the registration u/s. 12A and 80G of the Act.

2. Both these appeals were heard together and are disposed of by this common order for the sake of convenience and brevity.

3. The common grievance in both these appeals is that the CIT(E) rejected the impugned applications without providing adequate opportunity of being heard and in violation of principle of natural justice.

4. At the very outset, the counsel stated that the notices on the IT portal were not in the knowledge of the assessee and, therefore, the proceeding could not be attended on the specified dates.

5. We have carefully perused the impugned orders. Though there is mention of the issue of notice through IT portal but whether the notices were accessed by the assessee is not known. We are of the considered view that notices should have also been sent to the e-mail address of the assessee, therefore, in the interest of justice and fair play we restore both the appeals to the files of the CIT(E) with a direction to decide the impugned applications afresh after affording a reasonable and adequate opportunity of being heard to the assessee. The assessee is directed to comply with the notices and attend the proceedings in support of its claim of registration.

6. In the result, the appeals of the assessee is allowed for statistical purpose.

7. Decision announced in the open court on 30.11.2023.

Sd/-

**(ASTHA CHANDRA)
JUDICIAL MEMBER**

NEHA

Date:- .11.2023

Sd/-

**(N. K. BILLAIYA)
ACCOUNTANT MEMBER**