

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

ITA Nos.7347 & 7349/Del/2025
Assessment Years: 2025-26

M/s. Lado Foundation, H. No. 43, Ground Floor, Sector-10, Dwarka, New Delhi	Vs.	CIT(Exemption), Delhi
PAN: AABTL9509Q		
(Appellant)		(Respondent)

Assessee by	Sh. Jayant Raheja, CA
Department by	Sh. Dayainder Singh Sidhu, CIT(DR)

Date of hearing	30.03.2026
Date of pronouncement	30.03.2026

ORDER

PER SATBEER SINGH GODARA, JM

These assessee's twin appeals ITA No. 7347 & 7349/Del/2025 for assessment year 2025-26, arise against the Commissioner of Income Tax (Exemption) [in short, the "CIT(E)"], Delhi's orders, both dated 16.09.2025, having DINs and Orders no. ITBA/EXM/F/EXM45/2025-26/1080763456(1) and ITBA/EXM/F/EXM45/202526/1080763554(1), cases involving

registration under section 12AA and 80G of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. Learned counsel submits that on account of communication gaps at various levels, the assessee could not appear to plead and prove all the relevant facts in the lower appellate proceedings; and; therefore, the matter may be restored back to the CIT(E). The Revenue vehemently supports the learned lower authority's action making the addition(s) herein on merits.

3. Be that as it may, the fact remains that possibility of some communication gaps at various levels in such an instance of the newly introduced virtual hearing mechanism could not be altogether ruled out. It is therefore deemed appropriate in the larger interest of justice to restore the assessee's instant appeals back to the CIT(E) for its afresh appropriate adjudication, within three effective opportunities of hearing at the appellant's risk and responsibility, in consequential proceedings. Ordered accordingly.

4. These assessee's twin appeals ITA Nos. 7347 & 7349/Del/2025 are allowed for statistical purposes. A copy of this common order be placed in the respective case files.

Order pronounced in the open court on 30th March, 2026

Sd/-
(NAVEEN CHANDRA)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 6th April, 2026.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi