

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'G' NEW DELHI**

**BEFORE SHRI G.D. AGRAWAL, VICE PRESIDENT
AND
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

**ITA No. 3577/Del/2014
AY:**

**Shri Rama Chandra Education Society, vs Director of Income Tax
S-385, Greater Kailash-1, (Exemption), New Delhi.
New Delhi-110048
(PAN: AALTS0333D)
(Appellant) (Respondent)**

Appellant by: Shri K.C. Singhal, AR
Respondent by: Shri Pankaj Vidharthi, CIT DR

**Date of hearing: 04.03.2016
Date of pronouncement: 12.05.2016**

ORDER

PER SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER

The present appeal is preferred by the assessee against the ex parte order dated 16.04.2014 passed by the Ld. Director of Income Tax (Exemptions), New Delhi denying the assessee society the benefit of registration u/s 12 of the Income Tax Act, 1961.

The assessee has raised the following grounds of appeal:-

- “1. The Id. DIT (Exemption) has erred, on facts and in law, in passing ex-party order u/s 12AA of I. T. Act 1961 since none of the notices mentioned in the impugned order was ever received by the appellant. The affidavit is being enclosed.*
- 2. That the impugned order is bad in law since passed in violation of the principles of natural justice.*

3. *That, on the facts of the case, the DIT(E) ought to have allowed the registration u/s 12AA of the Act.*

4. *The appellant craves to add, or amend the grounds of appeal, if required and necessary.*

It is therefore prayed that the impugned orders of D.I.T.(E) be set aside and necessary relief be allowed to the appellant or such other suitable relief be allowed which the Hon'ble bench may deem fit."

2. The Ld. AR drew our attention to para 2 of the impugned order and submitted that the order has been passed ex parte. The Ld. DR submitted that the assessee should not get benefit of his failure to attend the proceedings and that the exemption has been correctly denied.

3. We have heard the rival submissions and perused the material on record. On the overall facts and circumstances of the case and in the interest of natural justice, we restore the issue to the file of the Ld. DIT(Exemptions) for examining the issue afresh after giving due opportunity to the assessee to produce the relevant records.

4. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the Open Court on 12th May, 2016.

Sd/-

**(G.D. AGRAWAL)
VICE PRESIDENT**

Sd/-

**(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER**

Dated: the 12th May, 2016

‘GS’

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

By Order

ASSTT. REGISTRAR