

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

**BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER  
&  
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

**ITA No. 5897/Del/2016**

**Assessment Year: -**

Brahma Nand Shiksha Prasar Samiti VPO-Untla, Tehsil Madlauda Panipat. <b>PAN No. AABTB0240L</b>	vs	CIT(Exemption) C.R. Building, 5 <sup>th</sup> Floor, Sector-17-E, Chandigarh.
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Assessee by</b>	<b>None</b>
<b>Revenue by</b>	<b>Shri P.V. Gupta, Sr. DR</b>

<b>Date of Hearing</b>	<b>01.07.2019</b>
<b>Date of Pronouncement</b>	<b>01.07.2019</b>

**ORDER**

**PER SHRI BHAVNESH SAINI, J.M.**

This appeal by the assessee has been directed against the order of Ld. CIT(Exemptions), Chandigarh dated 30.09.2016 u/s 10(23C)(vi) of the I.T. Act.

2. In the instant case, the assessee filed application for approval u/s 10(23C)(vi) of the Act. The society was created on 03.11.2014 with the object to organize the official and unofficial educational programmes in accordance to the instructions of national education policy 1986, to promote sports and health education.

The Ld. CIT(E) issued a notice for 11.08.2016 asked for certain documents and clarifications as noted in the impugned order, the Counsel for assessee requested for adjournment. The Ld. CIT(E) noted that even thereafter, no attempt has been made by the assessee to respond to the show cause notice sent by the assessee. In the absence of any submission from the side of the assessee it was found that the objects and genuineness of the activities of the society could not be verified. Application was accordingly rejected.

3. None present on behalf of the assessee despite notifying the date of hearing through registered post.

4. After considering the submissions of the Ld. DR, we are of the view, the matter requires reconsideration at the level of the CIT(E) of the Act. In this case, the assessee was created with the objects of educational activities which are apparently charitable in nature. The Ld. CIT(E) issued notice for 11.08.2016 and thereafter, no details have been mentioned in the impugned order as if, any other notices have been issued to the assessee for hearing of the matter. In the absence of any details mentioned in the impugned order, we are of the view, principle of natural justice, has been violated in this case and the matter requires reconsideration at the level of the CIT(E), Chandigarh. We, accordingly, set aside the impugned order and restore the matter issued to the file of CIT(E), Chandigarh with direction to re-decide the matter in issue by giving reasonable, sufficient opportunity of being heard to the assessee.

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

Order pronounced in the open Court.

Sd/-  
**(PRASHANT MAHARISHI)**  
**ACCOUNTANT MEMBER**

Sd/-  
**(BHAVNESH SAINI)**  
**JUDICIAL MEMBER**

Dated: 01/07/2019

\*Kavita Arora

Copy forwarded to:

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

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ASSISTANT REGISTRAR  
ITAT NEW DELHI

Date of dictation	01.07.2019
Date on which the typed draft is placed before the dictating Member	01.07.2019
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	02.07.2019
Date on which the fair order is placed before the Dictating Member for pronouncement	01.07.2019
Date on which the fair order comes back to the Sr. PS/PS	02.07.2019
Date on which the final order is uploaded on the website of ITAT	02.07.2019
Date on which the file goes to the Bench Clerk	02.07.2019
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	

