

**IN THE INCOME TAX APPELLATE TRIBUNAL "DB", BENCH AMRITSAR**

**BEFORE SHRI N.K. CHOUDHRY, JM & DR. A.L.SAINI, AM**

**आयकरअपीलसं./ITA No.626/ASR/2019**

**(निर्धारणवर्ष / Assessment Year: 2019-20)**

<b>The J.N. Educational Society</b> <b>Village Saide Ke Mohan, Near</b> <b>Jeevan Arian, Ferozpur,</b> <b>Punjab-143 001.</b> <b>C/o SH P N Arora, Advocate 3<sup>rd</sup></b> <b>Floor, SRK Mall, 14-Kennedy</b> <b>Avenue Mall Road,</b> <b>Amritsar-143 001-Punjab.</b>	<b>Vs.</b>	<b>CIT (Exemptions)</b> <b>Chandigarh.</b>
<b>स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AAAAJ 0636 K</b>		
<b>(Appellant)</b>	<b>..</b>	<b>(Respondent)</b>

Appellant by : Sh. P.N. Arora, Adv.

Respondent by : Smt. Prabhjot Kaur, CIT(DR)

**सुनवाईकीतारीख/ Date of Hearing : 25/11/2019**

**घोषणाकीतारीख/Date of Pronouncement : 25/11/2019**

**आदेश / O R D E R**

**Per Dr. A.L. Saini:**

The captioned appeal filed by the assessee, pertaining to assessment year 2019-20, is directed against the order passed by the Commissioner of Income Tax (Exemptions), Chandigarh dated 26.08.2019.

2. At the outset itself, the Id. Counsel for the assessee submitted that during the proceedings before Id. CIT(E), the assessee has submitted reply through e-mail on 16/07/2019. After receiving the reply the Id. CIT(E) has raised further queries which

were sent through e-mail on 19/08/2019 to submit the clarification and certain documents by the assessee. However, the assessee has failed to submit the documents and evidences in response to the additional queries raised by the Id. CIT(E). Therefore, the Id. CIT(E) held that the assessee is not interested in pursuing the appeal and therefore, he rejected the application of the assessee u/s 10(23C)(vi) of the Income Tax Act, 1961 (in short the Act). The Id. Counsel for the assessee prayed to the Bench that assessee is now ready to make compliance and will submit the required documents hence, another opportunity should be given to the assessee to represent the case before the Id. CIT(E). On the other hand, the Id. DR for the Revenue did not have any objection if the case is remitted back to the file of the Id. CIT(E). Therefore, keeping in mind the principle of natural justice and fair play we are of the view that one more opportunity should be given to the assessee to plead his case before the Id. CIT(E). Therefore, we set aside the order of the Id. CIT(E) and remit the matter back to the file of the Id. CIT(E) with the direction to adjudicate the issue within six months from receipt of this order. The assessee is also directed to submit the required documents/details before Id. CIT(E), if he fails to do so, then our instant remand order would be deemed to be vacated. For statistical purposes, the appeal of the assessee is allowed.

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

**Order pronounced in the Court on 25.11.2019**

Sd/-  
(N.K. CHOUDHRY)

न्यायिकसदस्य / JUDICIAL MEMBER

Amritsar Amritsar

दिनांक/ Date: 25/11/2019

(BCG, PS)

Sd/-  
(A.L.SAINI)

लेखासदस्य / ACCOUNTANT MEMBER

Copy of the order forwarded to:

1. The J.N. Educational Society, Village Saide Ke Mohan, Near Jeevan Arian, Ferozpur, Punjab-143 001. C/o SH P N Arora, Advocate 3rd Floor, SRK Mall, 14-Kennedy Avenue Mall Road, Amritsar-143 001-Punjab.
2. Income Tax (Exemption), Chandigarh.
3. C.I.T (Exemption).
4. C.I.T.- concerned.
5. The Sr. DR, I.T.A.T., Amritsar.

True copy

By Order

Assistant Registrar  
ITAT, Amritsar Bench