

IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR

BEFORE SH. N.K.CHOUDHRY, JUDICIAL MEMBER AND
DR. A.L.SAINI, ACCOUNTANT MEMBER

ITA No. 610/Asr/2018
Assessment Year: 2018-19

Navyug Sikhia Vikas Society
Near Jalandhar Bypass,
College Road, Dharamkot, Vs.
Distt. Moga.

The CIT(Exemptions),
Chandigarh.

[PAN:AAATN 4579M]

(Appellant)

(Respondent)

Appellant by : Sh. Sudhir Sehgal (Ld. AR)
Respondent by: Smt. Prabhjot Kaur (Ld. CIT-DR)

Date of hearing: 28.11.2019
Date of pronouncement: 30.12.2019

ORDER

PER N.K.CHOUDHRY, JM:

The appellant society has preferred the instant appeal against the order dated 28.09.2018 impugned herein passed by the Ld. CIT(Exemptions), Chandigarh, u/s 12AA(1)(b)(ii) of the I.T. Act, 1961 (hereinafter called as 'the Act').

2. In the instant case, the assessee has filed an application for registration u/s 12AA of the Act on 28.03.2018 with the fact that the appellant society has been created on 27.05.2003 and is in operation since then. The said application was taken into consideration by the Id. CIT(E) while according opportunity of personal hearing on 26.07.2018 and the appellant was asked to file the details/clarifications on 16.08.2018 as mentioned in para No.5 of the

order, which were duly replied by the appellant society, thereafter considering the reply and documents of the appellant the Id. CIT(E) raised additional queries vide e-mail dated 21.09.2018. As per order , neither any reply has been submitted to the Id. CIT(E) nor any attempt has been made by the appellant to put forth its views in the matter even till the date of passing the order. It was further observed by the Ld. CIT(E) that in absence of any specific response to the queries raised vide e-mail dated 21.09.2018 and the presumptions inherent therein, the genuineness of activities of the society cannot be ascertained. Ultimately, the Id. CIT(E) rejected the application filed by the appellant.

During the course of argument of this case, our attention was drawn by the Id. AR to Pages No. 48 to 50 of the PB, which is reply of the appellant sent through e-mail on dated 28.09.2018 to the Ld. CIT(E) , however the same was not considered by the Id. CIT(E). It appears that the impugned order has been passed on the very same date i.e. 28.09.2018 without considering the reply of the appellant. In reasonable probability, inadvertence could be a reason for not consideration of reply/e-mail sent by the appellant or may be the reply would have been received by the CIT(E) later on or on non-office hours. Hence, considering the peculiar facts and circumstances we are inclined to set aside the order passed by the Id. CIT(E) and to remand the case to the file of the Id. CIT(E) for decision afresh, suffice to say while affording proper and reasonable opportunities of being heard to the appellant and within three months of this order. The Id. CIT(E) is directed to consider the reply dated 28.09.2018 sent thorough e-mail by the appellant, while passing the order.

3. In the result, the appeal filed by the appellant society stands allowed for statistical purposes.

Order pronounced in the open Court on 30/12/2019.

Sd/-
(DR. A.L.SAINI)
ACCOUNTANT MEMBER

Sd/-
(N.K.CHOUDHRY)
JUDICIAL MEMBER

Dated: 30/12/2019.

/PK/ Ps.

Copy forwarded to:

1. The Appellant
2. The Respondent
3. The CIT
4. Then CIT(Appeals)
5. SR DR, I.T.A.T. Amritsar
6. Guard File

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By Order