

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

**BEFORE SHRI N. K. BILLAIYA, ACCOUNTANT MEMBER  
AND  
MS SUCHITRA KAMBLE, JUDICIAL MEMBER**

**I.T.A. No.6066/DEL/2017**

**(THROUGH VIDEO CONFERENCING)**

Yuva Nirman Abhiyan Swami Indervesh Vidyapeeth, VPO Titoli, Rohtak, Rohtak, Haryana AAATY2866N <b>(APPELLANT)</b>	Vs	CIT(Exemption) 5 <sup>th</sup> Floor, C. R. Building, Sector-17E, Chandigarh  <b>(RESPONDENT)</b>
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<b>Appellant by</b>	<b>Sh. Naresh Gupta, CA</b>
<b>Respondent by</b>	<b>Smt. Sushma Singh, CIT DR</b>

<b>Date of Hearing</b>	<b>19.01.2021</b>
<b>Date of Pronouncement</b>	<b>21 .01.2021</b>

**ORDER**

**PER SUCHITRA KAMBLE, JM**

This appeal is filed by the assessee against order dated 31/08/2017 passed by CIT(Exemption), Chandigarh.

2. The grounds of appeal are as under:-

*“1. That the order of Ld.CIT(Exemptions) is against law and facts.*

*2. That the Ld.CIT(Exemptions) erred in rejecting the application of the assessee for registration u/s 80G although Society fulfills all the conditions for registration and all the objects and activities of the Society are eligible for grant of registration u/s 80G of the Act.”*

3. The appellant was granted Registration under Section 12AA of the Income Tax Act, 1961 vide order dated 16/09/2016 by CIT(Exemption), Chandigarh. The appellant filed an application u/s 80G (5) (vi) on 22/02/2017. The same was rejected by the CIT(Exemption), Chandigarh vide order dated 31/08/2017.

4. Being aggrieved by the said order of the CIT(Exemption), Chandigarh, the assessee has filed the present appeal before us.

5. The Ld. AR submitted that on the specific issues upon which the CIT(Exemption) rejected the application was not at all questioned by the CIT(Exemption) in respect of questionnaire issued to the appellant. Therefore, the application of the assessee u/s 80G (5)(vi) be allowed.

6. The Ld. DR relied upon the order of the CIT(Exemption), Chandigarh.

7. We have heard both the parties and perused the material available on record. From the perusal of the records, it can be seen that the appellant was never confronted related to the issues upon which the application was rejected. Therefore, it will be appropriate to remand back this issue to the file of the CIT(A)(Exemption) and allow the assessee/appellant to present his case along with the documents. Needless to say, the assessee be given opportunity of

hearing by following principles of natural justice. The appeal of the assessee is partly allowed for statistical purpose.

8. In result, the appeal of the assessee is partly allowed for statistical purpose.

**Order pronounced in the Open Court on this 21<sup>st</sup> Day of JANUARY, 2021**

**Sd/-  
(N. K. BILLAIYA)  
ACCOUNTANT MEMBER**

**Sd/-  
(SUCHITRA KAMBLE)  
JUDICIAL MEMBER**

Dated: 21 /01/2021  
*R. Naheed \**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI