

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

**BEFORE DR. M. L. MEENA, ACCOUNTANT MEMBER  
AND SH. ANIKESH BANERJEE, JUDICIAL MEMBER**

**I.T.A. No. 359/Asr/2019**  
Assessment Year: 2015-16

M/s Choudhary Charitable  
Trust, J.P. World School,  
Kunjwani, Bye Pass Road,  
Jammu-180001

[PAN: AAATC 7730P]  
**(Appellant)**

Vs. Asstt. Commissioner of Income  
Tax, Central Circle Jammu  
(Jammu & Kashmir)

**(Respondent)**

Appellant by : None

Respondent by: Sh. S. M. Surendranath, Sr. DR

Date of Hearing: 13.10.2022

Date of Pronouncement: 19.10.2022

**ORDER**

**Per Dr. M. L. Meena, AM:**

This appeal has been filed by the assessee against the order dated 08.03.2019 passed by the Id. Commissioner of Income Tax (Appeals)-1, Ludhiana (hereinafter referred to as 'the CIT(A)', in respect of Assessment Year 2015-16, challenging therein the impugned order passed ex-parte qua

the assessee in rejecting the assessee's claim of deduction u/s 11 of the Income Tax Act, 1961.

2. None appeared for the assessee, however after hearing the Id. Addl. CIT DR, the appeal is heard on merits in the interest of justice.

3. The Id. CIT(A) has stated vide para 4 of the impugned order that Authorized Representative of the appellant trust submitted that the appellant trust does not have a certificate of registration and under the circumstances he has confirmed the action of the AO by finding no fault in the assessment of the appellant trust.

4. It is evident from the impugned order that the assessee has filed a reply before the CIT(A). However the Id. CIT(A), in spite was being directed by the Id. ITAT Bench to allow the opportunity of being heard to the assessee and pass the order afresh, the Id. CIT(A), has not mentioned either the reply on the factum of granting of opportunity of being heard to the assessee in adjudicating the issue of rejecting the deduction claimed u/s 11 of the I. T. Act.

5. In view of the principle of natural justice, we consider it deem fit, to remand the matter back to the file of the Id. CIT(A) to adjudicate the matter afresh after granting an adequate opportunity of being heard to the

appellant assessee. The assessee is directed to cooperate in the fresh proceedings before the Id. CIT(A) by making necessary compliance timely to the queries raised by the Id. CIT(A) in the course of the proceedings. Accordingly, the matter is remanded back to the file of the Id. CIT(A).

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

*Order pronounced in the open court on 19.10.2022*

**Sd/-  
(Anikesh Banerjee)  
Judicial Member**

**Sd/-  
(Dr. M. L. Meena)  
Accountant Member**

*\*GP/Sr/PS\**

Copy of the order forwarded to:

- (1) The Appellant:
- (2) The Respondent:
- (3) The CIT(Appeals)
- (4) The CIT concerned
- (5) The Sr. DR, I.T.A.T

True Copy  
By Order