IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH: 'C' NEW DELHI

BEFORE SHRI G.S. PANNU, HON'BLE PRESIDENT
AND
SHRI SAKTIJIT DEY, JUDICIAL MEMBER

ITA Nos.359 & 728/Del/2023
Assessment Year: Nil

Jat Kalyan Sabha, C/o- Daksh & Associates, SCO-61, 3rd Floor, Old Judicial Complex, Civil Line, Sector-15, Gurugram	**Vs.**	CIT (Exemption), Chandigarh
PAN :AAABJ0629G		
(Appellant)		**(Respondent)**

Appellant by	Sh. Dinesh Deswal, CA Sh. Suraj Bhan Nain, Advocate
Respondent by	Mr. Mrinal Kumar Dass, Sr. DR

Date of hearing	19.05.2023
Date of pronouncement	19.05.2023

ORDER

PER SAKTIJIT DEY, JM:

Captioned appeals have been filed by the assessee challenging two separate orders passed by the Commissioner of Income Tax (Exemption), Chandigarh, rejecting applications filed by the assessee seeking registration under section 12A and approval under section 80G of the Income-tax Act, 1961 (in short 'the Act').

2. We have heard Sh. Dinesh Deswal, learned Authorized Representative of the assessee and Sh. Mrinal Kumar Dass, learned Departmental Representative.

3. The limited grievance of the assessee is, learned CIT (Exemption) has passed the order rejecting assessee's applications seeking registration under section 12A and approval under section 80G of the Act without affording any reasonable opportunity of being heard to the assessee. It is the say of learned Authorized Representative of the assessee, not even a single notice of hearing was communicated to the assessee before rejection of the applications.

4. Learned Departmental Representative was not in a position to controvert the aforesaid factual submission made by the assessee.

4. Having considered rival submissions and perused the impugned orders of learned CIT (Exemption), we are of the view that before rejection of assessee's applications, proper opportunity of being heard has not been extended to the assessee. Since, the impugned order suffers from violation of Rules of Natural Justice, we are inclined to set aside the orders and restore the issues back to his file for *de novo* adjudication after providing due and

reasonable opportunity of being heard to the assessee. Grounds are allowed for statistical purposes.

5. In the result, appeals are allowed for statistical purposes.

Order pronounced in the open court on 19th May, 2023

Sd/-	***Sd/-***
(G.S. PANNU)	**(SAKTIJIT DEY)**
PRESIDENT	**JUDICIAL MEMBER**

Dated: 19th May, 2023.
RK/-
Copy forwarded to:
1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi