

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'H', NEW DELHI**

**BEFORE SH. SAKTIJIT DEY, JUDICIAL MEMBER
AND
SH. N. K. BILLAIYA, ACCOUNTANT MEMBER**

ITA No.9630/Del/2019
Assessment Year: --

The Happy Child Educational Society 1, Punjab Colony, Indri Karnal, Karnal Pan No.AAATT9773B (APPELLANT)	Vs	CIT(E) Chandigarh (RESPONDENT)
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Appellant by	None
Respondent by	Sh. Vivek Vardhan, Sr. DR

Date of hearing:	15/06/2023
Date of Pronouncement:	15/06/2023

ORDER

PER N. K. BILLAIYA, AM:

This appeal by the assessee is preferred against the order of the CIT(Exemptions), Chandigarh dated 22.04.2019 framed u/s.12AA (1)(b) (ii) of the Act.

2. The grievance of the assessee read as under:-

- 1) *That the order passed by Ld CIT(Exemptions) is illegal, arbitrary has been passed in a Haste and has ignored basic aspects and facts of the case.*

- 2) *That the Notice issued by CIT (Exemptions) is only on the income tax portal. Due to Non receipt of any notice, appellant was not able to reply in respect of notice.*
- 3) *That the Ld CIT (Exemptions) has issued notice for further demanded same documents on the income tax portal which is already submitted by appellant at the time of registration u/s 12AA of Income Tax Act, 1961 on the basis of non produce the required document rejection of 12AA is illegal and unjustified.*
- 4) *That the order of the Ld CIT (Exemptions) under section 12AA(l)(b)(ii)of the Income Tax Act, 1961 deny to register the educational institution under the Section 12AA of the Income Tax Act,1961 so far as it is against the appellant, is opposed to law, probabilities facts and circumstances of the case.*
- 5) *That the appellant craves to add, delete, concede, and modify any or all the grounds of appeal at the time of hearing of appeal.*

3. None appeared on behalf of the assessee inspite of several notices we decided to proceed exparte.

4. On receiving application in form No.10A the CIT(Exemptions), Chandigarh issued a questionnaire electronically none responded to the questionnaire. The CIT(Exemptions) further gave opportunity and again there was no

compliance. The CIT(Exemptions) was left with no choice but to reject the application.

5. We are of the considered view that the assessee should get one more opportunity of being heard so that it can justify its claim of registration u/s.12AA of the Act.

6. Therefore, in the interest of justice and fair play we restore this issue to the files of the CIT(Exemptions), Chandigarh. The CIT (Exemptions) is directed to afford one more opportunity to the assessee and the assessee is directed to attend the proceedings. The appeal is treated as allowed for statistical purpose.

7. Decision announced in the open court on 15.06.2023

Sd/-
[SAKTIJIT DEY]
JUDICIAL MEMBER

Dated: .06.2023

Neha

Copy forwarded to:

1. Appellant
2. Respondent
3. CITi
4. CIT(A)
5. DR

Sd/-
[N.K. BILLAIYA]
ACCOUNTANT MEMBER

Asst. Registrar
ITAT, New Delhi