

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH: G: NEW DELHI

BEFORE SHRI CHANDRA MOHAN GARG, JUDICIAL MEMBER  
AND  
DR.B.R.R. KUMAR, ACCOUNTANT MEMBER  
ITA Nos.2967 & 2968/Del/2022

|                                                                                                                             |     |                                           |
|-----------------------------------------------------------------------------------------------------------------------------|-----|-------------------------------------------|
| Shree Gopal Gaushala Committee,<br>Shree Gopal Gaushala, Pilani Road<br>Loharu, Bhiawani 127201,<br><b>PAN AAOAS 9387 B</b> | vs. | The CIT(Exemptions), Chandigarh<br>160017 |
| (Appellant)                                                                                                                 |     | (Respondent)                              |

|                |                             |
|----------------|-----------------------------|
| For Assessee : | Shri K Sampath, Adv.        |
| Revenue For :  | Shri H.K Choudhary, CIT(DR) |

|                         |            |
|-------------------------|------------|
| Date of Hearing :       | 28.06.2023 |
| Date of Pronouncement : | 28.06.2023 |

**ORDER**

**PER CHANDRA MOHAN GARG, J.M.**

These appeals have been filed against the orders of CIT(Exemptions), Chandigarh dated 16.11.2022 by which the authority dismissed the applications of the appellant seeking registrations u/s. 12AA and 80G of the Income Tax Act, 1961.

2. The Id. counsel of assessee submitted that the Id. CIT(E) has dismissed applications of assessee without affording due opportunity of hearing ex-parte qua appellant therefore impugned orders may kindly be set aside and the appellant may kindly be allowed opportunity of hearing before Id. CIT(E) as per principles of natural justice.

3. Replying to the above the Id. CIT(DR) opposed to the submissions of Id. counsel of the assessee and submitted that the authority has granted due opportunity of hearing to the appellant which was not availed therefore the orders may kindly be uphold. On being asked by the bench the Id. CIT(DR), in all fairness, submitted that if it is found just and proper then the Department has not serious objection if the matters are restored to the file of the Id. CIT(E) for afresh adjudication.

4. On careful consideration of above submissions, we note that the appellant filed applications seeking registrations u/s 12AA & 80G of the Act on 19.05.2022 and he dismiss the applications in absence of factual evidences of appellant. The Id. CIT(E) in the impugned order has noted omissions on the part of assessee. In our humble and considered view the appellant/applicant deserves to be allowed an opportunity to substantiate his entitlement for grant of registration u/s. 12A & 80G of the Act by affording due opportunity of hearing and thus orders of the Id. CIT(E) are set aside and matters are restored to his file with the directions that he will reconsider and readjudicate the applications of assessee after allowing due opportunity of hearing to it and without being influenced with the impugned orders.

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

Order pronounced in the open court on 28.06.2023.

Sd/-  
(DR.B.R.R. KUMAR)  
ACCOUNTANT MEMBER  
Dated: 28<sup>th</sup> June, 2023.

Sd/-  
(CHANDRA MOHAN GARG)  
JUDICIAL MEMBER

NV/-

Copy forwarded to :

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

// By Order //

Asstt. Registrar, ITAT, New Delhi