

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

BEFORE SHRI CHANDRA MOHAN GARG, JUDICIAL MEMBER  
AND  
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER

ITA No.801/Del/2023  
Assessment Year: 2022-23

Jai Mata Di Mohan Nagar, C/o Shri Tejmohan Singh, Advocate, #527, Sector 10D, Chandigarh, 160011 <b>PAN AAEAJ 1658 C</b>	vs.	ITO, Exemption Ward, Faridabad, Haryana 121003
(Appellant)		(Respondent)

For Assessee:	Ms. Monika Agarwal, Adv.
For Revenue :	Shri R.K Doi, Sr. DR

Date of Hearing :	01.08.2023
Date of Pronouncement :	04.08.2023

**ORDER**

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

This appeal has been filed against the order of Ld. CIT(Exemption), Chandigarh dated 21.02.2023 for AY 2022-23.

2. The Id. Senior DR, in all fairness, agreed to the contention of Id. counsel of assessee that the assessee was not provided due opportunity of hearing before dismissing the applications filed by the applicant seeking registration u/s. 12AB or 12AA of the Act. The Id. Senior DR, although supported the impugned order passed by Id. CIT(E) Chandigarh, but also submitted that if it is found just and proper then the Department has no serious objection if the matter is restored to the file of Id. CIT(E) Chandigarh for afresh adjudication of application of assessee seeking registration.

3. In view of above, the matter is restored to the file of Id. CIT(E) for re-adjudication of application of assessee after allowing due opportunity of hearing to the assessee and without being influenced with the earlier rejection order.

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

Order pronounced in the open court on 04.08.2023.

Sd/-  
(PRADIP KUMAR KEDIA)  
ACCOUNTANT MEMBER

Sd/-  
(CHANDRA MOHAN GARG)  
JUDICIAL MEMBER

Dated: 04<sup>th</sup> August, 2023.

NV/-

Copy forwarded to :

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

// By Order //

Asstt. Registrar, ITAT, New Delhi