

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

**BEFORE,
SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER
AND
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**

**ITA No.962/Del/2020
(ASSESSMENT YEAR-NIL)**

S.R. Educational Society Hotel Maharaja Palace Circular Road Rewari-123 401 Haryana PAN-AAOAS 3769H	Vs.	CIT(E) Chandigarh
(Appellant)		(Respondent)

Appellant by	None
Respondent by	Mr. H. K. Choudhary, CIT-DR
Date of Hearing	01/08/2023
Date of Pronouncement	08/08/2023

ORDER

PER YOGESH KUMAR U.S., JM:

This appeal by Assessee is filed against the order of Learned Commissioner of Income Tax (Exemptions)-Chandigarh [Ld. CIT(E)", for short], dated 02/01/2020. Grounds taken in this appeal are as under:

"1. That the Ld. CIT(E) has erred in rejecting the application of the appellant to register the Society u/s 12AA of the Income Tax Act.

2. *That the Ld. CIT(E) has erred in rejecting the application of the appellant to register the Society u/s 12AA of the Income Tax Act on irrelevant grounds.*

3. *That the appellant did not received the notice and could not be present on the impugned date thus the appellant did not get the proper opportunity to attend and submit the case.*

4. *That the impugned appellate order is arbitrary, illegal, bad in law and in violation of rudimentary principles of contemporary jurisprudence.*

5. *That the Appellant craves leave to add/alter any/all grounds of appeal before or at the time of hearing of the Appeal.”*

3. None appeared for the appellant even after issuing several notices by the Registry, further one of the notices issued by the Office returned with an endorsement ‘refuse to accept’. Therefore, we are constrained to decide the matter on verifying the material available on record and also on hearing the Ld. Departmental Representative.

4. Brief facts of the case are that, the appellant filed an application in form No. 10A on 22/08/2019 before the CIT(E) Chandigarh, the CIT(E) provided opportunity of personal hearing to the appellant, but the appellant failed to appear, accordingly the CIT(E) rejected the application for grant of registration u/s 12AA of the Act filed by the Appellant on 02/01/2020.

5. Aggrieved by the order of the CIT(E) dated 02/01/2020, the appellant filed the present appeal on the grounds mentioned. The appellant urged specific ground that the appellant did not received the notice and could not be present on the date on which the CIT(E) fixed for hearing. Thus, the appellant did not get the proper opportunity to attend and submit in the case.

6. The Ld. Departmental Representative submitted that the ld. CIT(E) provided ample opportunity to the appellant, but the appellant failed to appear before the CIT(E), therefore, submitted that the ld. CIT(E) rightly passed the order impugned by rejecting the registration u/s 12AA of the Act.

7. We have heard the Ld. Departmental Representative and perused the material available on record.

8. Considering the fact that the order impugned has been passed ex-parte without deciding the issues on merit, we find appropriate to restore the matter to the file of CIT(E) for de-novo adjudication, accordingly the issue involved in the present appeal is restored to the file of CIT(E) for de-novo adjudication and the assessee is

directed to appear and cooperate with the proceedings. The Ld. CIT(E) is also directed to provide opportunity of being heard to the appellant and pass appropriate order in accordance with law.

9. In the result, appeal filed by the assessee is partly allowed for statistical purpose.

Order pronounced in open Court on 08th August, 2023.

Sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER

Dated: 08/08/2023

Pk/R.N, Sr. ps

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-
(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

ASSISTANT REGISTRAR
ITAT, NEW DELHI