

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: C: NEW DELHI
BEFORE SHRI CHANDRA MOHAN GARG, JUDICIAL MEMBER
AND
DR. B.R.R. KUMAR, ACCOUNTANT MEMBER
ITA No.943/Del/2023

Jito Gurugram Chapter Society, 2 nd Floor, Sector-2B, MG Road, Gurugram, Haryana 122002 PAN AADAJ 6231 C	vs.	The CIT(Exemptions), Chandigarh 160017
(Appellant)		(Respondent)

For Assessee:	Shri Baldev Raj, CA Shri Maneesh Upneja, CA Shri Gaurav Jain, CA
For Revenue :	Mr. Waseem Arshad, CIT(DR)

Date of Hearing :	17.08.2023
Date of Pronouncement :	17.08.2023

ORDER

PER CHANDRA MOHAN GARG, J.M.

1. This appeal has been filed against the order of CIT (Exemption), Chandigarh dated 30.01.2023 by which the application of assessee seeking approval/registration u/s. 80G of the I.T Act 1961 (for short the 'Act') has been dismissed.
2. The Id. CIT(DR), in all fairness, candidly agreed to the submission of Id. Assessee's Representative (AR) that the assessee could not avail opportunity of being heard before Id. CIT(E) to present its case by way of proper explanation and documentary evidence substantiating the prayer seeking registration u/s. 80G of the Act. Therefore, as agreed by the Id. Representatives of both the sides and in our humble view the ends of justice would meet and purpose of legislative intention would be served if the matter is restored to the file of Id. CIT(E) for afresh adjudication application of assessee after due opportunity of hearing to the assessee and without being influenced with the earlier rejection order.
3. In the result, the appeal of assesses is allowed for statistical purposes.

Order pronounced in the open court on 17.08.2023.

Sd/-
(DR. B.R.R. KUMAR)
ACCOUNTANT MEMBER
Dated: 17th August, 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