

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AMRITSAR BENCH, AMRITSAR**

**BEFORE DR. M. L. MEENA, ACCOUNTANT MEMBER  
AND SH. ANIKESH BANERJEE, JUDICIAL MEMBER**

**I.T.A. Nos. 137 & 138/Asr/2023**  
Assessment Year: NA

Edumust, 240-L,  
Model Town,  
Jalandhar

[PAN: AABAE 2115N]  
**(Appellant)**

**Vs.** Commissioner of Income Tax  
(Exemptions), Chandigarh

**(Respondent)**

Appellant by : Sh. S. K. Vatta, CA

Respondent by: Sh. Amit Jain, CIT DR

Date of Hearing: 22.08.2023

Date of Pronouncement: 25.08.2023

**ORDER**

**Per Dr. M. L. Meena, AM:**

The captioned appeals are filed by the assessee against the separate order of the Id. Commissioner of Income Tax (Exemptions), Chandigarh dated 16.03.2023 & 06.06.2019 rejecting the assessee's application for registration u/s 12AA of the Act.

2. At the outset, the Id. counsel for the assessee has submitted that the Id. CIT(E) was not justified on facts and law in rejecting assessee's application for registration of the trust u/s 12A of the Income Tax Act ex-parte qua the assessee since the assessee has never received any communication of notices queries raised by the Id. CIT(E). Therefore, there was no wilful default in non-compliance of the impugned notices/communications as stated by the Id. CIT(E) in the impugned order. The counsel has argued that when the substantial justice and technical consideration are pitted against each other, the cause of substantial justice/consideration deserves to be preferred and under the circumstances the applicant trust cannot be denied justice for a bonafide non compliance if any in the absence of any communications of notices since it does not stand to benefit by resorting to delay or non-compliance to the any notices issued by the CIT(E). He, accordingly, prayed that both the appeals may be remanded back to the Id. CIT(E) for fresh adjudication in view of the principles of natural justice.

3. The Id. DR has no objection to the request of the Id. counsel for the assessee, although he supported the impugned order.

4. We have heard the rival contentions, perused the material on record and the impugned orders. Admittedly, the Id. CIT(E) has passed the order ex-parte qua the assessee in both the appeals. We find that none of the notices have been served upon the assessee to enable him to make compliance to the queries of the CIT(E) as per the notices mentioned in the impugned order. In view of the principles of natural justice, we consider it deem fit to remand the matter back to the file of the CIT(E) to adjudicate the issue afresh for the cause of substantial justice after granting sufficient opportunity of being heard to the assessee after considering the paper book comprising of 75 pages filed on record and may be filed during the course of fresh proceedings. The assessee is directed to cooperate in the proceedings before the Id. CIT(E). Accordingly, both the captioned appeals are restored to the CIT(E) for adjudication as per law.

5. In the result, both the captioned appeals of the assessee are allowed for statistical purpose.

*Order pronounced in the open court on 25.08.2023*

**Sd/-**  
**(Anikesh Banerjee)**  
**Judicial Member**

*\*GP/Sr.PS\**

**Sd/-**  
**(Dr. M. L. Meena)**  
**Accountant Member**

Copy of the order forwarded to:

- (1) The Appellant:
- (2) The Respondent:
- (3) The CIT(Appeals)
- (4) The CIT concerned
- (5) The Sr. DR, I.T.A.T.

True Copy  
By Order