

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI "A" BENCH: NEW DELHI**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER &
SHRI M.BALAGANESH, ACCOUNTANT MEMBER**

ITA No.1906/Del/2020

[Assessment Year : NIL]

Baba Gangan Sadh Gaushala, VPO Tihar Malik, Tehsil Gohana, Sonipat, Haryana-131001. PAN-AACAB5168R	vs	CIT(E), Chandigarh.
APPELLANT		RESPONDENT
Appellant by	Shri Jitendra Malik, Founder of Gaushala & Shri Phool Kumar, Pradhan	
Respondent by	Shri Zafarul Haque Tanweer, CIT. DR	
Date of Hearing	18.10.2023	
Date of Pronouncement	18.10.2023	

ORDER

PER KUL BHARAT, JM :

The present appeal filed by the assessee is directed against the order passed by Ld.CIT(Exemption), Chandigarh dated 21.09.2020 for the assessment year NIL.

2. The assessee has raised following grounds of appeal:-

1. *“That the order of the Ld.CIT(Exemption) is against law and facts.*
2. *That the Ld.CIT(Exemption) erred in rejecting the application of the appellant for registration u/s 12AA although the appellant fulfills all the conditions for registration and all the objects and activities of the appellant are eligible for grant of registration u/s 12AA of the Act.*
3. *That the appellant craves leave to add, alter or withdraw any of the ground of appeal at the time of hearing.”*

3. The present appeal filed by the assessee is barred by 07 days. An application dated 08.03.2022, seeking condonation of delay has been filed by the assessee. As per the application, it is stated that the assessee was required to file

the present appeal upto 20.11.2020 but on 24.03.2020, the Government of India had imposed lockdown due to widespread pandemic situation of Covid-19 and the Hon'ble Supreme Court vide order dated **23.02.2020 in Suo Motu Writ Petition (Civil) No.3 of 2020 regarding "Cognizance For Extension Of Limitation"**, had extended the period of limitation of filing of appeals till further orders. Therefore, in view of the order of Hon'ble Supreme Court, the delay of 07 days in filing the appeal is condoned.

4. Facts in brief of the case are that the assessee is a society and runs a Gaushala at Sonipat and has filed an application in Form No.10A on 09.03.2020 seeking registration u/s 12AA of the Income Tax Act, 1961 ("the Act"). However, Ld.CIT(Exemption) rejected the application on the basis that the perusal of Memorandum of Association of the Society contained a dissolution clause that contemplated immovable assets of the society, will be distributed to the successors or donors if the society is dissolved. It is stated by the Office Bearer of the society that Memorandum of Association has now been amended and dissolution clause is also amended. Therefore, it is prayed that matter may be sent back to Ld.CIT(Exemption).

5. On the other hand, Ld. CIT DR opposed these submissions and supported the order of the authorities below. He submitted that the assessee was given sufficient opportunity to represent its case.

6. We have heard Ld. Authorized Representatives of the parties and perused the material available on record. Considering the submissions and facts of the present case, we find that the assessee has now amended the dissolution clause.

Therefore, in the interest of natural justice, it would be proper to restore the issue to the file of Ld.CIT(Exemption). Hence, the impugned order is hereby, set aside and the application is restored to the file of Ld.CIT(Exemption) to decide it afresh after giving adequate opportunity of being heard to the assessee to represent its case. Thus, grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open Court on 18th October, 2023.

Sd/-

**(M.BALAGANESH)
ACCOUNTANT MEMBER**

Sd/-

**(KUL BHARAT)
JUDICIAL MEMBER**

** Amit Kumar **

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI