

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

**BEFORE SHRI SAKTIJIT DEY, VICE-PRESIDENT AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

In ITA No.1425/Del/2023

Assessment Year: --

Shree Gaushala, Purkash Road, Sonapat Haryana-131001	Vs.	CIT Exemptions, Chandigarh.
PAN :AADTS8619N		
(Appellant)		(Respondent)

Department by	Shri Asish Chandra Mohanty, CIT - DR
Assessee by	Ms. Mansi Jain, Adv.

Date of hearing	06.12.2023
Date of pronouncement	22.12.2023

ORDER

PER SAKTIJIT DEY, VICE-PRESIDENT

This is an appeal by the assessee challenging the order dated 23.01.2023 passed by learned Commissioner of Income-Tax (Exemption), Chandigarh rejecting assessee's application seeking approval under Section 80G of the Income-Tax Act, 1961.

2. We have heard the parties, considered rival submissions and perused material on record.

3. Briefly, the facts are, the assessee is a charitable organization stated to have been granted provisional approval under Section 80G(5)(vi) and is also registered under Section 12AB of the Act. Thereafter, the assessee had applied for approval under clause (iii) of first proviso to section 80G(5) of the Act vide application dated 26.09.2022. As it appears, with reference to application seeking approval, learned Commissioner (Exemption) sought certain documents /details through a notice uploaded on the e-filing portal. Since, assessee did not comply with the queries raised, learned Commissioner (Exemption) ultimately rejected assessee's application seeking approval under Section 80G of the Act.

4. Before us, it is the limited grievance of the assessee that without providing reasonable opportunity of being heard, application has been rejected. In this context, trustee of the assessee has furnished an affidavit stating therein that he is an elderly man and not tech savvy person. Therefore, he was not aware of the queries raised by the learned Commissioner (Exemption) on the e-filing portal. Thus, it is

the submission of the assessee that a fair opportunity of being heard may be granted by the learned Commissioner (Exemption) with regard to assessee's application seeking registration under Section 80G of the Act.

5. Having considered submissions of the parties, we find that assessee's application seeking approval was rejected on account of non-furnishing of details called for. However, the reasons for non-compliance as stated in the affidavit of the trustee appears to be genuine. In any case of the matter, there will be no serious prejudice to the department in case assessee gets an opportunity to furnish the details called for by the learned Commissioner (Exemption) and his application is decided based on those evidences after providing an opportunity of being heard.

6. In view of the aforesaid, we are inclined to set aside the order of learned Commissioner (Exemption) with a direction to take a decision afresh on assessee's application seeking approval under Section 80G of the Act after providing due and reasonable of being heard to the assessee. At the same time, assessee is also directed to comply with

the queries raised by learned Commissioner (Exemption) and cooperate in finalizing the proceedings.

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

Pronounced in the open court on 22.12.2023.

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(SAKTIJIT DEY)
VICE-PRESIDENT

Dated: 22nd December, 2023
Mohan Lal

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi