

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
DIVISION BENCH, "B" CHANDIGARH**

**BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER AND  
SHRI VIKRAM SINGH YADAV, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA Nos. 344 & 345/CHD/2023

निर्धारण वर्ष / Assessment Year : 2023-24

Radisson India Charitable Foundation, 1 <sup>st</sup> Floor, Block-A Chimes, Plot No.61, Sector 44, Gurgaon.	Vs	The CIT (Exemption), Chandigarh.
स्थायीलेखासं./PAN NO: AAETR3910L		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by: Shri Pradeep Dinodia, CA

राजस्व की ओर से/ Revenue by : Smt. Kusum Bansal, CIT, DR

सुनवाई की तारीख/Date of Hearing : 14.02.2024

उद्घोषणा की तारीख/Date of Pronouncement : 27.02.2024

**HYBRID HEARING**

**आदेश/Order**

**Per Sanjay Garg, Judicial Member:**

The present appeal ( ITA 344/CHD/2023) has been preferred by the assessee Foundation agitating against the action of the ld. Commissioner of Income Tax (Exemptions), Chandigarh [hereinafter referred to as 'ld.CIT(E)'] dated 29.03.2023 in rejecting the application of the assessee for final registration u/s 12A(1)(ac) (iii) of the Income Tax Act, 1961 (in short 'the Act) whereas ITA No. 345/CHD/2023 is relating to rejection of the application of the assessee for

registration u/s 80G(5) of the Income Tax Act.

2. At the outset the ld. Counsel for the assessee has submitted that the assessee was earlier granted provisional registration u/s 12A of the Act. Thereafter, the assessee applied for final registration whereupon the ld. CIT(E) raised certain queries which were duly replied by the assessee foundation. However, the ld. CIT(E) has rejected the application of the assessee without going through the reply and explanation given by the assessee alleging that the assessee has not given any reply/explanation. The ld. counsel has submitted that, in fact, the ld. CIT(E) has failed to take note of reply and evidences furnished by the assessee in response to the queries raised by the ld. CIT(E) and therefore, the rejection of the application of the assessee for final registration u/s 12A was not justified.

3. The ld. counsel has further invited our attention to the impugned order passed in relation to the application for registration u/s 80G(5) of the Income Tax Act wherein the application for registration u/s 80G(5) has been rejected on the ground of dismissal of application of the assessee for final registration u/s 12A of the Income Tax Act.

4. After considering the rival submissions and going through the record, in our view, the interest of justice will

be well served if the assessee is given an opportunity to present its case before the ld. CIT(E). The impugned orders of the ld. CIT(E) in both the appeals are, therefore, set aside with a direction to decide both the applications of the assessee afresh after giving adequate opportunity to the assessee to present its case. Needless to say that the ld. CIT(E) will duly go through the details and evidences furnished by the assessee and thereafter, pass speaking orders in both the appeals.

5. The appeals of the assessee are treated as allowed for statistical purposes.

Order pronounced 27<sup>th</sup> February, 2024.

Sd/-  
**(VIKRAM SINGH YADAV)**  
**ACCOUNTANT MEMBER**

Sd/-  
**(SANJAY GARG)**  
**JUDICIAL MEMBER**

“Poonam”

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant 2. प्रत्यर्थी/ The Respondent 3. आयकर आयुक्त/ CIT 4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH 5. गार्डफाईल/ Guard File

आदेशानुसार/ By order,  
सहायक पंजीकार/ Assistant Registrar