

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ "बी", चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH "B", CHANDIGARH
HEARING THROUGH: PHYSICAL MODE
श्री आकाश दीप जैन, उपाध्यक्ष एवं श्री विक्रम सिंह यादव, लेखा सदस्य
BEFORE: SHRI. AAKASH DEEP JAIN, VP & SHRI. VIKRAM SINGH YADAV, AM

आयकर अपील सं. / ITA NO. 380/Chd/2023
निर्धारण वर्ष / Assessment Year : 2023-24

Tirloki Nath Foundation House No. 3146, Sector 21-D Chandigarh-160022	बनाम	The CIT(E) Chandigarh
स्थायी लेखा सं. / PAN NO: AAETT1781H		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri Rachit Goyal, C.A
राजस्व की ओर से / Revenue by : Smt. Kusum Bansal, CIT DR

सुनवाई की तारीख / Date of Hearing : 26/03/2024
उद्घोषणा की तारीख / Date of Pronouncement : 04/04/2024

आदेश / Order

PER VIKRAM SINGH YADAV, A.M. :

The present appeal has been preferred by the assessee against the order passed by the Id. Commissioner of Income Tax (Exemptions), Chandigarh dated 25/05/2023.

2. The assessee in this appeal has contested the action of the Id.CIT(E) in rejecting the application of the assessee for registration u/s 80G of the Income Tax Act, 1961 (in short 'the Act').

3. During the course of hearing, the Id. Counsel for the assessee has invited our attention to the impugned order of the Id. CIT(E) to submit that the same is an ex-parte order. He has submitted that the Id. CIT(E) has summarily rejected the application of the assessee without giving any opportunity of hearing to the assessee to present its case and on the erroneous fact that the assessee is not registered u/s 12A of the Act. It was submitted that the assessee is duly registered u/s 12A and a copy of the order of registration u/s 12A was duly submitted along with submissions dated 14/02/2023 which has not been taken into consideration by the Id CIT(E). It was accordingly submitted

that in interest of justice, the assessee be allowed an opportunity to represent its case and the matter be remanded to the file of Id CIT(E) to decide the same afresh after providing opportunity to the assessee.

4. The Id. DR has relied on the order of the Id CIT(E), at the same time, has not expressed any reservation where the matter is remitted back to the file of the Id CIT(E) for fresh consideration.

5. We have heard the rival contentions and perused the material available on record. We find merit in the contention of the Id AR that the matter has been decided *ex-parte qua* the assessee thereby violating the principal of natural justice and secondly, failing to consider the fact that the assessee is duly registered u/s 12A of the Act and necessary communication thereof has been submitted during the course of the proceedings. We accordingly set aside the impugned order with a direction to the Id. CIT(E) to decide the application of the assessee seeking registration u/s 80G afresh as per law after giving proper and adequate opportunity to the assessee to present its case.

6. The appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced in the open Court on 04/04/2024

Sd/-
आकाश दीप जैन
(AAKASH DEEP JAIN)
उपाध्यक्ष / VICE PRESIDENT

Sd/-
विक्रम सिंह यादव
(VIKRAM SINGH YADAV)
लेखा सदस्य/ ACCOUNTANT MEMBER

AG

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

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील) / The CIT(E)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar