

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH
BENCH 'B' CHANDIGARH

BEFORE: SHRI A.D.JAIN, VICE PRESIDENT AND
SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No. 103/CHD/2024

निर्धारण वर्ष / Assessment Year : 2024-25

| | | |
|---|------------|--------------------------------------|
| Parivartan Society, C-143, Industrial Area, Phase 7, Mohali (Punjab). | बनाम VS | The CIT (Exemptions), Chandigarh. |
| स्थायी लेखा सं./PAN /TAN No: AAHAP5711F | | |
| अपीलार्थी/Appellant | | प्रत्यर्थी/Respondent |

निर्धारिती की ओर से/Assessee by : Shri Parikshit Aggarwal, CA
राजस्व की ओर से/ Revenue by : Smt. Kusum Bansal, CIT, DR

तारीख/Date of Hearing : 25.06.2024
उद्घोषणा की तारीख/Date of Pronouncement : 27.06.2024

HYBRID HEARING

आदेश/ORDER

PER A.D.JAIN, VICE PRESIDENT

This is an appeal filed by the assessee against the order of ld. CIT(Exemption) Chandigarh dated 17.01.2024 pertaining to assessment year 2024-25.

2. During the courses of hearing, the ld. AR submitted that the assessee had moved an application u/s 80G of the Income Tax Act before the ld. CIT (Exemption) electronically

on the ITBA Portal on 11.08.2023. A notice was issued to the assessee on 22.09.2023 through ITBA Portal to specify the date of commencement of activities by the Society as well as details/documents etc. In response to the said notice, the assessee filed reply vide letter dated 14.12.2023 alongwith annexures. Thereafter, vide impugned order dated 17.01.2024, the application of the assessee has been dismissed holding it to be as non-maintainable. The ld. Counsel for the assessee stated that without providing any further opportunity, the matter has been decided ex-parte qua the assessee and the application filed by the assessee has been rejected. It was, accordingly, submitted that the assessee may be allowed an opportunity and the matter may be set aside to the file of the ld. CIT (Exemption) to decide the same afresh.

3. The ld. DR has not raised any objection to the request of the assessee.

4. After hearing both the parties and considering the material on record, the matter is set aside to the file of ld. CIT (Exemption) to decide the same afresh after providing reasonable opportunity to the assessee. Needless to say, the assessee shall attend to the proceedings and file necessary

information and documentation as called for by the ld. CIT
(Exemption).

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

Order pronounced on 27.06.2024.

Sd/-

(KRINWANT SAHAY)
ACCOUNTANT MEMBER

Sd/-

(A.D.JAIN)
VICE PRESIDENT

“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. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar