

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ "ए", चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH "A", CHANDIGARH

HEARING THROUGH: HYBRID MODE

श्री विक्रम सिंह यादव, लेखा सदस्य एवं श्री परेश म. जोशी, न्यायिक सदस्य
BEFORE: SHRI. VIKRAM SINGH YADAV, AM & SHRI. PARESH M. JOSHI, JM

आयकर अपील सं. / ITA Nos. 860 & 861/Chd/2023
निर्धारण वर्ष / Assessment Year : 2023-24

Auxilium Life Social Initiative 80/3, First Floor, Opposite Sarangpur Gurudwara, Sarangpur, Chandigarh-160014	बनाम	The CIT(Exemptions) Chandigarh
स्थायी लेखा सं. / PAN NO: AAITA5636L		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri Vishal Pandita, Trustee
राजस्व की ओर से / Revenue by : Shri Rohit Sharma, CIT DR
सुनवाई की तारीख / Date of Hearing : 25/06/2024
उद्घोषणा की तारीख / Date of Pronouncement : 25/06/2024

आदेश / Order

PER BENCH:

The present appeals have been preferred by the assessee against the respective orders passed by the Id. Commissioner of Income Tax (Exemptions), Chandigarh dated 19/01/2023.

2. The assessee in these appeals has contested the action of the Id. CIT(E) in rejecting the application of the assessee seeking registration u/s 12A(1)(ac)(iii) and u/s 80G of the Income Tax Act, 1961 (in short 'the Act').

3. At the outset, the Id. AR for the assessee has invited our attention to the impugned orders so passed of the Id. CIT(E) to submit that the same are ex-parte orders. He has submitted that the Id. CIT(E) has summarily rejected the applications of the assessee without giving any opportunity of hearing to the assessee to present its case. He has submitted that no notice of date of hearing

was served by the Id. CIT(E), either through physical mode, through e-mail or registered post etc. That the notice of date of hearing was allegedly uploaded on Income Tax Portal and the assessee was not aware of uploading of any such notice regarding date of hearing. It was accordingly submitted that no service of notice was ever affected on the assessee and therefore, 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 orders of the Id CIT(E), at the same time, has not expressed any reservation where the matters are remitted back to the file of the Id CIT(E) for fresh consideration.

5. We have heard the rival contentions. Merely uploading of information/notice scheduling the date of hearing on the Income Tax Portal is not an effective service of notice as per the provisions of Section 282 of the Income Tax Act read with Rule 127(2)(b) of Income tax Rules. The impugned orders of the Id. CIT(E) are, therefore, not sustainable in the eyes of law. The same are hereby set aside with a direction to the Id. CIT(E) to decide the applications of the assessee afresh after giving proper and adequate opportunity to the assessee to present its case. The Id. CIT (E) will serve notice of hearing on the assessee through electronic mode on the email address provided by the assessee. Needless to say, the assessee will participate in the

proceedings and submit necessary information and documentation as called for and as advised.

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

Order pronounced in the open Court on 25/06/2024.

Sd/-

परेश म. जोशी
(PARESH M. JOSHI)
न्यायिक सदस्य / JUDICIAL MEMBER

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(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar