

**IN THE INCOME TAX APPELLATE TRIBUNAL  
(DELHI BENCH: 'A': NEW DELHI)**

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER  
AND  
SHRI SUDHIR PAREEK, JUDICIAL MEMBER**

**ITA No:- 238/Del/2023**

M/s Baba Banda Singh Bahadur Memorial Charitable Society, 156, NIT 5L, Faridabad-121001, Haryana.	Vs.	Commissioner of Income Tax, (Exemption), Chandigarh.
<b>PAN No:</b> AAHAB8432H		
<b>APPELLANT</b>		<b>RESPONDENT</b>

**Assessee by** : Dr. Rakesh Gupta, Adv. &  
Sh. Deepesh Garg, Adv.  
**Revenue by** : Ms. Nidhi Singh, CIT(DR)

**Date of Hearing** : 27.06.2024  
**Date of Pronouncement** : 30.07.2024

**ORDER**

**PER SUDHIR PAREEK, JM**

By this appeal, Assessee has challenged the order passed by Commissioner of Income Tax (Exemption), Chandigarh, (hereinafter referred to as 'CIT(E)') dated 28.09.2022, on the following grounds:

*“1. That having regard to the facts and circumstances of the case, Ld. CIT(E) has erred in law and on facts in rejecting the registration u/s 12A(1)(ac)(iii) and that too without any basis and without appreciating / considering the facts and circumstances of the case.*

*2. that in any view of the matter and in any case, action of Ld. CIT(E) in rejecting the registration under section 12A(1)(ac)(iii) is bad in law and against the facts and circumstances of the case and is contrary to the principles of natural justice as the impugned order has been passed without granting adequate opportunity of hearing, by recording incorrect facts and findings and the appellant ought to have been granted benefit of registration under the law.*

*3. that the appellant craves to leave to add, modify, amend or delete any of the grounds of appeal at the time of hearing and all the above ground are without prejudice to each other.”*

2. At the outset, from the perusal of record, it reveals that this appeal has been filed with the delay of 66 days, for which assessee / appellant submitted the application and prayed for condonation of delay and disposed of the appeal on its merit. It is submitted on behalf of appellant / assessee that the said delay was unintentional and beyond the control or even knowledge of the assessee u/s 12AB of the Income Tax Act, 1961.

3. Ld. AR submitted that Ld. CIT(E) was not provided reasonable and sufficient opportunity of being heard and rejected the application.

4. Per contra, Learned Departmental Representative (hereinafter referred to as 'Ld. DR'), relied upon the order passed by lower

authorities by stating that there is no substance in present appeal and ample opportunities been afforded to assessee / appellant.

5. Heard rival submissions and carefully scanned the material available before us.

6. Bare perusal of the impugned order, it reveals that several opportunities were given to assessee by lower authority but in vain. Whatever it is, object of law is to ensure complete justice and matter may not be disposed of on mere technical grounds or circumstances and at this stage if assessee / appellant seek one more opportunity of being heard, it may not termed as unwarranted. So, considering the reasons assigned in the application of the assessee, the delay which is explained properly in filing the appeal is, condoned, and we inclined to decide the appeal. In our humble opinion, as object of law is to ensure substantive justice and Rule of Law are just to handmaid to administration of justice. As hereinbefore enables us to reach this conclusion that the object of justice will fulfilled if one more opportunity may provide to assessee / appellant in order to resolve the dispute thoroughly.

7. Upon hearing both the parties, and overall circumstances, without discussing on merits of the case, matter is remitted back to the Ld. CIT(E) with the direction to afford meaningful and effective opportunity in accordance with law to the assessee/ appellant and decide the matter afresh. The assessee / appellant shall co-operate in the proceeding for expeditious disposal before Ld. CIT(E) with providing all material / document / evidence in support of his claim and will not seek unnecessary adjournments.

8. Consequently, this appeal is allowed as indicated above for statistical purposes.

Order pronounced in the Open Court on 30.07.2024

**Sd/-**  
**(SHAMIM YAHYA)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(SUDHIR PAREEK)**  
**JUDICIAL MEMBER**

Dated: 30/07/2024.  
Pooja/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT NEW DELHI

Date of dictation	27.6.24
Date on which the typed draft is placed before the dictating Member	27.06.24
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	