

**IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'A' BENCH,  
NEW DELHI**

**BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER AND  
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

ITA No.3073/DEL/2023

Bhagwan Parshuram Shiksha Samiti  
BHRAMGARH Sahid Satuyanarayan  
Vashi Marg, Rewari, Haryana

Vs.

The C.I.T(E)  
Chandigarh  
Haryana

PAN - AABAB 0648 R

(Applicant)

(Respondent)

Assessee By : Shri Himanshu Gaur, Adv

Department By : Ms. Neha Chaudhary, CIT- DR

**Date of Hearing : 06.08.2024**

**Date of Pronouncement : 06.08.2024**

**ORDER**

**PER NAVEEN CHANDRA, ACCOUNTANT MEMBER:-**

This appeal by the assessee is preferred against the order of the  
ld. CIT(E), Chandigarh.

2. Though the assessee has raised many grounds of appeal from (a) to (h), but the core issue is that the registration u/s 80G(5) of the Income-tax Act, 1961 [the Act, for short] has not been granted to the assessee by the ld. CIT(E).

3. The representatives of both the sides were heard at length, the case records carefully perused with the assistance of both the counsels.

4. Briefly stated the facts of the case are that the assessee filed an application in form No.10AB electronically on 28.04.2023 seeking registration u/s 80G(5) of the Act. In order to examine the genuineness of activities of the society in the light of the relevant provisions of the Act, the CIT(Exemption) issued a show cause notice vide which it was requested to specify the date of commencement of the activities by the trust/society as well as furnish details/documents. In absence of details, the CIT(E), dismissed the application in Form 10AB under clause (iii) of first proviso to section 80G(5) of the Act as non-maintainable.

5. The assessee is aggrieved and before us.

6. The Id AR of the assessee vehemently argued that the assessee submitted entire requisite details. It was submitted that the CIT(E) was not satisfied with the detail furnished so she issued another notice dated 09.08.2023. It was averred that the notice dated 09.08.2023 never received by the assessee and hence the assessee was not in a position to furnish details as called for by the CIT(E). Thereafter, it was stated that without providing adequate opportunity, the Id. CIT(E) passed the impugned order and rejected the application filed in form No. 10AB of the Act by holding it as non-maintainable.

7. It was also averred by the Id. counsel for the assessee that it had provisional approval in Form 10AC issued on 28.02.2023 for the period commencing from 28.02.2023 to A.Y 2025-26. It was argued that the CIT(E) was in error to conclude that the Trust Charitable activity commenced in A.Y 2015-16. It is the say of the assessee that the Form 10AB u/r 11AA for registration u/s 80G(5) is well within the permitted time. The assessee therefore, requested to restore the matter to the CIT(E) for further verification of facts and adjudication.

6. Per contra, the Id. DR did not raise any serious objection.

7. We have heard the rival contentions and have given a thoughtful consideration to the order of the CIT (Exemption). We find that the Id. CIT(E) has sent a notice dated 09.08.03 to the assessee, but since the assessee, for some reason, did not receive the notice, it could not furnish the details called for by the CIT(E) and the application were rejected. We are of the considered view that the CIT(E) ought to have given a reasonable and adequate opportunity of being heard to the assessee. Therefore, in the interest of justice and fair play, we deem it fit to restore the issue to the file of the CIT(E) to adjudicate it afresh. The CIT(E) is directed to rehear the appeal after affording a reasonable and adequate opportunity of being heard to the assessee. The assessee is directed to furnish all necessary details called for by the Id. CIT(E).

8. In the result, the appeal of the assessee in ITA No. 3073/DEL/2023 is allowed for statistical purposes.

The order is pronounced in the open court on 06.08.2024.

**Sd/-**

**[VIKAS AWASTHY]  
JUDICIAL MEMBER**

**Sd/-**

**[NAVEEN CHANDRA]  
ACCOUNTANT MEMBER**

Dated: 06<sup>th</sup> August, 2024.  
VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,  
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
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	
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