

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

HEARING THROUGH: VIRTUAL 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 NO. 683/Chd/2023  
निर्धारण वर्ष / Assessment Year : 2022-23

Satya Rani Rampal Trust, H.No. 118 Sector 11A, Chandigarh- 160011	बनाम	The CIT(Exemptions) Chandigarh
स्थायी लेखा सं. / PAN NO: AAUTS4967N		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

निर्धारित की ओर से/ Assessee by : Shri Parikshit Aggarwal, C.A  
राजस्व की ओर से/ Revenue by : Smt. Kusum Bansal, CIT, DR  
सुनवाई की तारीख/ Date of Hearing : 12/08/2024  
उद्घोषणा की तारीख/ Date of Pronouncement : 13/08/2024

**आदेश/Order**

**PER VIKRAM SINGH YADAV, A.M. :**

This is an appeal filed by the Assessee against the order of the Ld. CIT(E), Chandigarh dt. 19/01/2023.

2. In the present appeal, the Assessee has raised the following grounds of appeal:

1. "That on the facts, circumstances and legal position of the case, the Worthy CIT(E) has erred in rejecting application moved seeking the approval u/s 80G(5), even when the appellant was eligible for the same.
2. That on law, facts and circumstances of the case, the order passed by Worthy CIT(E) deserves to be quashed since the same has been passed without affording reasonable opportunity of being heard to the appellant.
3. That the appellant craves leave for any addition, deletion or amendment in the grounds of appeal on or before the disposal of the same."

3. During the course of hearing, the Ld. AR submitted that the assessee trust is duly registered under section 12AB of the Act and the present case relates to rejection of application filed by the assessee for seeking final registration under section 80G of the Act. It was submitted that after grant of the provisional approval under section 80G on 29/10/2021, the assessee applied for final registration in Form No. 10AB on 30/09/2022

and which has been rejected by the Ld. CIT(E) vide impugned exparte order dt. 19/01/2023. It was submitted that after filing of the application, the assessee did not received any notice either physically or o the registered email ID. It was further submitted that only on routine visit at the portal of the Income Tax Department for some other compliance in the month of October, 2023, that the assessee noticed the ex- parte order dt. 19/01/2023 having been passed under section 80G of the Act. It was submitted that on perusal of the order, it was noted that it talked about issuance of notices dt. 10/11/2022, 22/12/2022 and 11/01/2023 and none of these notices have been served either physically or on the registered email ID. It was submitted that even the order was uploaded on the IT Portal and was never communicated to the assessee. It was accordingly submitted that the assessee was therefore not aware any of the notices have been issued by the Ld. CIT(E) resulting in non-submission of the responses before him and even the impugned order was not received by the assessee which was only uploaded on the IT Portal. It was submitted that in recent decision of the Hon'ble Punjab & Haryana High Court in case of Munjal BCU Centre of Innovation and Entrepreneurship Vs. CIT(E) Chandigarh in CWP No. 21028/2023 dt. 04/03/2024, it was held that service of notice solely on IT portal is no service in accordance with the provision of Section 282(1) r.w.r 127 as the assessee cannot be presumed to have knowledge of the proceedings. It was accordingly submitted that there existed the reasonable and bonafide reason for non filing of submissions/documents before the Ld. CIT(E) and the same reasoning applies for the delay in filing the present appeal. In support, it was submitted that a duly sworn affidavit of founder of the assessee trust has been placed on record and it was submitted that the said delay is bonafide and without any intend to defraud the Revenue or to gain any undue benefit and the delay so happened in filing the appeal be condoned. It was submitted that the rejection of application for seeking approval under section 80G of the Act was highly unjustified and the matter may be remanded back to the file of the Ld. CIT(E) to decide the same afresh after providing reasonable opportunity to the assessee.

4. In his submission, the Ld. CIT/DR didn't specifically contest the contents of the affidavit so submitted by the assessee and fairly submitted that the order has been

passed ex-parte without going into the merits of the case. It was submitted that the Revenue has no objection where the matter is set aside to the file of the Ld. CIT(E).

5. After hearing both the parties and considering the material available on the record, we find that there exist reasonable cause for the delay in filing the present appeal due to non-service of the impugned order and as soon as the assessee became aware of the passing of the impugned order, steps were taken and the appeal was filed and accordingly, the delay is hereby condoned. Further, given that the matter has not been decided on merits and the assessee also deserve an opportunity to represent its case, the matter is set aside to the file of the Ld. CIT(E) to decide the same afresh as per the law after providing reasonable opportunity to the assessee. Needless to say, the assessee shall participate in the proceedings and file necessary submissions/documentation as so called for and/or as so advised.

6. In the result, appeal of the assessee is allowed for statistical purposes.  
Order pronounced in the open Court on 13/08/2024.

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