

**IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR**

**BEFORE DR. M. L. MEENA, ACCOUNTANT MEMBER
AND SH. UDAYAN DASGUPTA, JUDICIAL MEMBER**

I.T.A. No. 241/Asr/2024

Assessment Year: NA

Ashram Swami Nand Bab Sahib Vs.
Trust, Nand Bab Clony, Lale-De-
Bagh, Jammu, J & K 181205

[PAN: AADTA 6142J]
(Appellant)

CIT(E),
Chandigarh

(Respondent)

I.T.A. No. 242/Asr/2024

Assessment Year: NA

The Purmandal Utterbehini Seva Vs.
Nyas, Gita Bhawan Parade,
Jammu, J & K 181001

[PAN: AADTT 4988M]
(Appellant)

CIT(E),
Chandigarh

(Respondent)

Appellant by : Sh. U. K. Handoo, C.A.

Respondent by : Sh. Amit Jain, CIT-DR

Date of Hearing : 21.08.2024

Date of Pronouncement : 23.08.2024

ORDER

Per Dr. M. L. Meena, AM:

Both the captioned appeals have been filed by the assessee against the order of the Id. Commissioner of Income Tax (Exemptions), Chandigarh dated 25.01.2024 & 27.02.2024 challenging therein rejection of its application for registration u/s 12AB of the Income Tax Act in an arbitrary manner.

2. There is a delay of 35 days in filing the appeal in ITA No. 241/Asr/2024 before the Tribunal. The Id. AR for the assessee has explained the reason for the said delay of 35 days in filing the appeal that he has been suffering from Liver Cirrhosis with burn injuries in right hand and was going under treatment. The Id. AR filed a medical certificate with a notarized affidavit in support of the reasons for the delay in filing the appeal to substantiate the sufficiency of the reasons for condonation of delay. He requested that the delay may be condoned and the appeal may be admitted for adjudication.

3. The Id. DR has no objection to the request of the assessee. Accordingly, the delay is condoned and the appeal is admitted.

4. At the time of hearing, the Id. counsel for the assessee has submitted that the Id. CIT(E) has rejected the application for registration u/s 12AB of the

Income Tax Act, merely on the ground of non-compliance of notices, claimed to be served upon the assessee. However, the Id. CIT(E) did not issue any show cause notice to the appellant for such rejection. The Id. counsel further submitted that on account of his illness, the notices issued remain unnoticed and unreplied. He accordingly, requested that to meet the end of the natural justice, the case may kindly be remanded to the worthy CIT(E) for fresh adjudication on merits of the case of the application for grant of registration u/s 12AB of the Act, after allowing adequate opportunity of being heard to the appellant assessee.

5. Per contra, the Id. CIT-DR has no objection to the request of the Id. AR in remanding the matter back to the Id. CIT(E) for fresh adjudication of application u/s 12AB on merits of the case.

6. Having heard both the sides, perusal of material on record, impugned order and considering the principles of natural justice, it would be appropriate to remand back the matter to the file of the Id. CIT(E) to adjudicate the application for registration u/s 12AB of the Income Tax Act on merits of the case after granting sufficient opportunity of being heard to the appellant assessee after considering the material evidence, audited financial

statement, objects and activities of the trust etc. At the same time, the assessee shall cooperate in the fresh proceedings before the Id. CIT(E).

7. The facts in ITA No. 241/Asr/2024 are similar to ITA No. 242/Asr/2024 and therefore the findings and observations given in ITA No. 241/Asr/2024 shall be applicable to ITA No. 242/Asr/2024 in mutatis mutandis. Ordered accordingly.

8. Accordingly, the matter in both the appeals are restored back to the file of the Id. CIT(E) for fresh adjudication as per law.

9. In the result, both the appeals filed by the assesseees are allowed for statistical purposes.

Order pronounced in the open court on 23.08.2024

Sd/-
(Udayan Dasgupta)
Judicial Member

Sd/-
(Dr. M. L. Meena)
Accountant Member

GP/Sr.PS

Copy of the order forwarded to:

- (1) The Appellant:
- (2) The Respondent:
- (3) The CIT concerned
- (4) The Sr. DR, I.T.A.T.

True Copy

By Order