

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'G': NEW DELHI**

**BEFORE,
SHRI S.RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND
SHRI VIMAL KUMAR, JUDICIAL MEMBER**

**ITA No.1629/Del/2024
(ASSESSMENT YEAR-NIL)**

Shree Shwetamber Sthanakwasi Jain Sabha 5152, Kolhapur Road Delhi-110007 PAN:AADTS6401L	Vs.	CIT(Exemptions) Delhi
(Appellant)		(Respondent)

Assessee by	Ms. Rano Jain, Adv. & Shri Venktesh Choursia, Adv.
Respondent by	Shri Sujit Kumar, CIT-DR

Date of Hearing	08/08/2024
Date of Pronouncement	28/08/2024

ORDER

PER VIMAL KUMAR, JM:

1. The appeal of the Assessee arises out of order of the Learned Commissioner of Income Tax (Exemptions), Chandigarh, [hereinafter referred to as 'Ld. CIT(E)'] dated 15/02/2024, in form of 10AB of the Income Tax Act, 1961 (hereinafter the 'the Act') vide application to CIT (Exemption), Chandigarh 2023-24/12AA/11406 was rejected.

2. Brief facts of the case are that appellant/assessee is a Charitable Society registered under Societies Registration Act, 1982 on 16/02/1967. The assessee society was registered u/s 12A of the

Income Tax Act through orders dated 30/04/2003 vide order No.DIT(E)02-03/S-3377/02/162. There is no change in the aims and objects of the Assessee Society. The assessee/appellant was required to file for renewal application was filed. The assessee was filed renewal application in absence of any registration on account of some technical glitch as while filing for registration inadvertently the section 10 (23C) button got clicked. The assessee society had the registration under section 12A for the last many years and reply dated 29/11/2023 was submitted along with copies of documents. The appellant/assessee filed Form 10AB on 7th August, 2023 vide e-filing acknowledgement no.168407470070823. Assessee was issued questionnaire on 12/10/2023 with the request to furnish details of documents. Letters dated 2/11/2023, 19/12/2023 and 05/02/2024 were issued. The appellant/assessee failed to comply the notices. The application for registration in Form 10AB was rejected.

3. Being aggrieved appellant/assessee preferred appeal with following grounds:-

“1. On the facts and circumstances of the case, the order passed by the Ld. CIT(Exemption) is bad both in the eye of law and on facts.

2. On the facts and circumstances of the fact Ld. CIT(Exemption) has erred both on facts and in law in rejecting the application for registration under section 12A(1)(ac)(iii) of the Act.

3. On the facts and circumstances of the fact that Ld. CIT(Exemption) has erred both on facts and in law in rejecting the application holding that the assessee did not participate in the proceedings despite that fact that the assessee had filed various replies with documentary evidences before the Ld. CIT(Exemption).

4. That Ld. CIT(Exemption) has erred both on facts and in law in rejecting the application without giving any finding on the merits of the case.

5. That the appellant craves leave to add, amend or alter any of the grounds of appeal.”

4. Learned Counsel for appellant/assessee submitted that the Ld. CIT(E) erred in rejecting the application holding that the appellant/assessee did not participate in the proceedings in spite of filing various replies with documentary evidence.

5. Learned Authorized Representative for department of revenue's submitted that appellant assessee failed to comply with several notices.

6. From examination of record in light of aforesaid rival submissions it is crystal clear that the appellant/assessee was issued questionnaire dated 12/10/2023 with a request to furnish certain details/documents/clarifications in support of its claim of registration u/s 12A(1)(ac)(iii). The case was fixed for compliance on 27/10/2023. The appellant did not file any reply in response to the above notice. The appellant/assessee was issued letters dated 02/11/2023, 19/12/2023 and 05/02/2024. The appellant/assessee preferred letters dated 29/11/2023, 28/12/2023 along with documents. The Ld. CIT(E) failed to refer to any of letters dated 29/11/2023 and 28/12/2023 along with documents in the impugned order.

7. On a perusal of the Ld. CIT(E) order, we find that even though the Ld.CIT(E) provided opportunity on several occasions assessee could not appear or utilized the opportunities. Considering the

totality of facts and submissions of the Ld. AR, we are of the opinion that assessee should be given one more opportunity of being heard. Hence, the matter is restored to the file of Ld. CIT(E) for consideration of Form 10AB and consider granting of registration as per law.

8. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on 28th August, 2024.

Sd/-

(S.RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Sd/-

(VIMAL KUMAR)
JUDICIAL MEMBER

Dated: 28/08/2024

Pk/sps

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI