

**आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़**  
**IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH**  
**BENCH 'B' CHANDIGARH**

**BEFORE: SHRI A.D.JAIN, VICE PRESIDENT AND**  
**SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER**

**आयकर अपील सं./ITA No. 65/CHD/2024**

निर्धारण वर्ष / Assessment Year : 2023-24

The Sr. Citizens Welfare Association, Behind Tagore Theatre, Patiala.	बनाम VS	The CIT (Exemptions), Chandigarh.
स्थायी लेखा सं./PAN /TAN No: AADAT2408F		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Vibhore Garg, CA

राजस्व की ओर से/ Revenue by : Smt. Kusum Bansal, CIT, DR

तारीख/Date of Hearing : 27.08.2024

उद्घोषणा की तारीख/Date of Pronouncement : 03.09.2024

**HYBRID HEARING**

**आदेश/ORDER**

**PER A.D.JAIN, VICE PRESIDENT**

This is an appeal filed by the assessee against the order of ld. CIT(Exemption) Chandigarh dated 18.01.2023 pertaining to assessment year 2023-24.

2. As available from the impugned order, the assessee had moved an application u/s 80G of the Income Tax Act before the ld. CIT (Exemption) on 24.09.2022. In order to

examine and verify the objects of the Association, the genuineness of its activities and fulfillment of all the conditions laid down in clauses (i) to (v) of Section 80G(5) of the Act, a questionnaire was issued to the assessee electronically on 07.11.2022 to furnish the relevant supporting documents/details etc., online through e-proceedings on e-filing Portal by 22.11.2022. On the stipulated date, neither any submission was made nor any request for adjournment was sent by the assessee through any channel. Thereafter, two more opportunities were afforded to the assessee i.e., for 22.12.2022 and 05.01.2023, but the assessee did not respond. Therefore, the ld. CIT(E) rejected the application of the assessee, holding it to be non-maintainable. The ld. Counsel for the assessee stated that no notice of hearing was ever served on the assessee, but, the matter has been decided ex-parte qua the assessee and the application filed by the assessee has been rejected. It was, accordingly, submitted that the assessee may be allowed an opportunity and the matter may be set aside to the file of the ld. CIT (Exemption) to decide the same afresh.

3. The ld. DR has not raised any objection to the request of the assessee.

4. We find that the impugned order mentions only about the issuance of the notices, but nothing regarding the service thereof on the assessee. Accordingly, the matter is set aside to the file of Id. CIT (Exemption) to decide the same afresh after providing reasonable opportunity to the assessee. Needless to say, the assessee shall attend the proceedings and file necessary information and documentation as called for by the Id. CIT (Exemption).

5. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced on 03.09.2024.

**Sd/-**

**Sd/-**

**(KRINWANT SAHAY)**  
**ACCOUNTANT MEMBER**

**(A.D.JAIN )**  
**VICE PRESIDENT**

“Poonam”

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
5. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,  
सहायक पंजीकार/ Assistant Registrar