

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ "ए", चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH "A", CHANDIGARH

HEARING THROUGH: HYBRID 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. 474/Chd/2024
निर्धारण वर्ष / Assessment Year : 2022-23

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| KSRAJU LEGAL 315, Ground Floor, Sector-35A, Chandigarh-160022 | बनाम | The CIT(Exemption) Chandigarh |
| स्थायी लेखा सं. / PAN NO: AAETK5178M | | |
| अपीलार्थी/ Appellant | | प्रत्यर्थी/ Respondent |

निर्धारिती की ओर से/ Assessee by : Shri Vivek Kumar Shukla, Advocate
राजस्व की ओर से/ Revenue by : Shri Rohit Sharma, CIT, DR
सुनवाई की तारीख/ Date of Hearing : 19/09/2024
उद्घोषणा की तारीख/ Date of Pronouncement : 25/09/2024

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. 23/09/2022 wherein the application filled by the assessee for seeking registration under section 12A(1)(ac)(ii) was rejected by the Ld. CIT(E).

2. During the course of hearing, the Ld. AR submitted that the assessee is duly registered under the Indian Trust Act, 1882 and it was granted provisional registration under section 12AB of the Act on 28/05/2021. Thereafter, it moved an application in Form No. 10AB seeking permanent registration under section 12A(1)(ac)(ii) of the Act on 31/03/2022 which was rejected by the Ld. CIT(E) vide order dt. 23/09/2022 stating that the assessee has failed to respond to the notices issued from time to time and due to non-submission of requisite information and documentation to verify the objects and the genuineness of the activities being carried out by the assessee.

3. It was submitted that the assessee did not receive any notice from the office of the Ld. CIT(E) either through email or through physical mode hence due to non-receipt of notices, the necessary information/documentation could not be submitted before the Ld. CIT(E). It was submitted that in the interest of justice, the assessee be granted an

opportunity to provide the necessary information/documentation before the Ld. CIT(E) and the matter may accordingly be set aside to the file of the Ld. CIT(E).

4. The Ld. CIT DR submitted that the application seeking registration was dismissed by the Ld. CIT(E) on account of lack of requisite documentation to ascertain the objects and activities carried on by the assessee. At the same time it was submitted that Revenue has no objection where the matter is set aside to the file of the Ld. CIT(E) to examine the matter afresh.

5. We have heard the rival contentions and perused the material available on record. Admittedly, due to non-receipt of notices by the assessee, the assessee was prevented by sufficient cause to submit the necessary information/documentation as so called for by the Id CIT(E) to examine the application seeking the final registration u/s 12AB and the application so filed by the assessee seeking final registration U/S 12AB was dismissed by the Id CIT(E). Given that the assessee, through its Id AR, has sought liberty to submit the necessary information/documentation before the Id CIT(E) and which has not been opposed by the Id CIT/DR, we deem it appropriate to remit the matter to the file of the Id CIT(E) to decide the same afresh after providing reasonable opportunity to the assessee. The matter is accordingly set-aside to the file of the Id CIT(E).

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

Order pronounced in the open Court on 25/09/2024

Sd/-

परेश म. जोशी
(PARESH M. JOSHI)
न्यायिक सदस्य / JUDICIAL MEMBER
AG

Sd/-

विक्रम सिंह यादव
(VIKRAM SINGH YADAV)
लेखा सदस्य/ ACCOUNTANT MEMBER

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