

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ "बी" , चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH "B", 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. 117/Chd/2024
निर्धारण वर्ष / Assessment Year : 2022-23

National Power Training Institute 1, NPTI Complex, Sector- 33 Faridabad, Haryana- 121003	बनाम	The CIT (Exemptions) Chandigarh
स्थायी लेखा सं. / PAN NO: AACAN2698A		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

निर्धारिती की ओर से/ Assessee by : Shri Ved Jain, Advocate
राजस्व की ओर से/ Revenue by : Smt. Kusum Bansal, CIT DR
सुनवाई की तारीख/ Date of Hearing : 04/09/2024
उद्घोषणा की तारीख/ Date of Pronouncement : 27/09/2024

आदेश/Order

PER VIKRAM SINGH YADAV, A.M. :

This is an appeal filed by the assessee society against the order of the Ld. CIT(E), Chandigarh dt. 21/09/2023 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 society is duly registered under the Haryana Registration and Regulation of Societies Act, 2012 and works under the administrative control of Ministry of Power, Government of India and it had moved an application in Form No. 10AB seeking registration under section 12A(1)(ac)(ii) of the Act on 13/03/2023 which was rejected by the Ld. CIT(E) vide order dated 21/09/2023 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, it is difficult to verify the charitable nature and the genuineness of the activities being carried out by the assessee as per its stated objects.

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 it is only on receipt of demand notice for A.Y 2021-22 and 2022-23 that the assessee came to know about the ex-parte rejection of its application and immediately, thereafter, it took necessary steps and had filed the appeal before the Tribunal. It was submitted that for reasons beyond the control of the assessee, delay of 80 days has happened in filing the present appeal and an application seeking condonation of delay along with affidavit has been placed on record. It was submitted that in the interest of justice, the delay in filing the present appeal be condoned, the appeal be admitted for adjudication and 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 the order so passed by the Id CIT(E), the assessee was prevented by sufficient cause in filing the present appeal within the stipulated period. After considering the submissions of the Id AR, the affidavit placed on record and the contents of which have not been disputed by the Revenue, the delay is hereby condoned and the appeal is admitted for adjudication. Similar situation exist in respect of notices issued by the Id CIT(E) which were not received by the assessee and the assessee was prevented by sufficient cause in submitting 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 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 27/09/2024

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