

**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. 868/CHD/2024**

निर्धारण वर्ष / Assessment Year : 2024-25

Gaushala Trust Society, C/o Rajiv Goel & Associates, SCO 823, Sector 22-A, Chandigarh.	बनाम VS	The CIT (Exemptions), Chandigarh.
स्थायी लेखा सं./PAN /TAN No: AABAG6754D		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Dhruv Goel, CA

राजस्व की ओर से/ Revenue by : Shri Rohit Sharma, CIT, DR

तारीख/Date of Hearing : 19.09.2024

उद्घोषणा की तारीख/Date of Pronouncement : 08.10.2024

**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 02.08.2024 pertaining to assessment year 2024-25.

2. During the course of hearing, the ld. AR submitted that the assessee had moved an application u/s 80G(5)(iv)(B) of the Income Tax Act before the ld. CIT (Exemption) on

03.02.2024. In order to examine and verify the activities of the Trust in accordance with its objects, the genuineness of its activities and compliance with such requirements of any other law in force, etc., a questionnaire was issued to the assessee electronically on 14.06.2024 to furnish the relevant supporting documents/details etc., online through e-proceedings on e-filing Portal by 01.07.2024. 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 15.07.2024 and 22.07.2024, but the assessee did not respond. Therefore, the ld. CIT(E) rejected the application filed by the assessee for approval under Section 80G(5) of the Act. The ld. Counsel for the assessee stated that without providing any further opportunity, 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. After hearing both the parties and considering the material on record, the matter is set aside to the file of ld. CIT (Exemption) to decide the same afresh after providing reasonable opportunity to the assessee. Needless to say, the assessee shall attend to the proceedings and file necessary information and documentation as called for by the ld. CIT (Exemption).

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

Order pronounced on 08.10.2024.

**Sd/-**  
**(KRINWANT SAHAY)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(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