

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

**BEFORE SHRI RAJPAL YADAV, VICE PRESIDENT &  
DR KRINWANT SAHAY, ACCOUNTANT MEMBER**

आयकर अपील सं./ ITA No. **666/CHD/2023**

निर्धारण वर्ष / Assessment Year : 2023-24

Shiv Manav Nirman Sansthan C/o Rajiv Goel and Associates, 179, Bank Road, Ambala Cantt 133001	Vs. बनाम	The CIT (Exemption), Chandigarh
स्थायी लेखा सं./PAN No: ABCTS8893C		
अपीलार्थी/ APPELLANT		प्रत्यर्थी/ RESPONDENT

(Hybrid Hearing)

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

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

सुनवाई की तारीख/Date of Hearing : 02.12.2024

उद्घोषणा की तारीख/Date of Pronouncement : 03.12.2024

**आदेश/Order**

**Per Krinwant Sahay, A.M.:**

Appeal in this case has been filed by the Assessee against the order dated 12.09.2023 passed by Id. Commissioner of Income Tax (Exemption), Chandigarh [ herein referred to as 'CIT(E)' ]. It is related to rejection of application by CIT (E), Chandigarh for registration u/s 80G of the Income Tax Act, 1961 (in short 'the Act'). The rejection has

been made by Id. CIT (E) on the sole ground that as on the date of order, the Assessee was not registered u/s 12A of the Act.

2. During the proceedings before us, Ld. Counsel of the Assessee has submitted that the Chandigarh Bench of ITAT Chandigarh in ITA No.186/Chd/2023 has already remanded the rejection of the Assessee's registration application u/s 12A to the Id. CIT (E), Chandigarh and the matter is pending before the Id. CIT (E), Chandigarh. So, a request is made to remand this issue also to the file of the CIT (E).

3, The Id. DR has no objection to the above request of the Id. Counsel for the Assessee.

4. We find that since the matter of Assessee's Registration application u/s 12A of the Act is lying with CIT (E), Chandigarh, therefore, we are of this considered view that this appeal should also be remanded back to the CIT( E), Chandigarh so that both the issues can be taken up together. Accordingly, the impugned order is set aside and the matter is remitted to the file of the CIT(E), to be decided afresh on merit, in accordance with law, on affording due and adequate opportunity of hearing to the Assessee. The Assessee, no

doubt, shall cooperate in the fresh proceedings before the CIT(E). All pleas available under the law shall remain so available to the assessee. Ordered accordingly.

5 In the result, the appeal stands allowed for statistical purposes.

Order pronounced on 03.12.2024.

**Sd/-**  
**( RAJPAL YADAV )**  
**Vice President**

**Sd/-**  
**( KRINWANT SAHAY )**  
**Accountant Member**

“आर.के.”

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