

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. 64/Chd/2024
निर्धारण वर्ष / Assessment Year : 2023-24

Janhit Samiti (Regd.) 89, Kaushish Niwas Dharmshala Street Partap Nagar, Street No. 3, Patiala- Punjab- 147001	बनाम	The CIT(E) Chandigarh
स्थायी लेखा सं. / PAN NO: AAATJ2746G		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती कीओर से / Assessee by : Shri Vibhor Garg, C.A
राजस्व कीओर से / Revenue by : Shri Rohit Sharma, CIT DR
सुनवाई की तारीख / Date of Hearing : 11/12/2024
उदघोषणा की तारीख / Date of Pronouncement : 17/12/2024

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. 18/01/2023, where the assessee's application seeking registration under Clause (iii) of first proviso to Section 80G(5) was rejected by the Ld. CIT(E) on account of non prosecution.

2. During the course of hearing, the Ld. AR submitted that the assessee did not receive any of the notices so stated to have been issued to the assessee on the email id provided while applying for the approval and all the notices have been issued on the e-filing portal which cannot be taken as an effective service of notice and therefore, due to lack of communication, the assessee could not represent its case before the Ld. CIT(E). It was submitted that the assessee be allowed an opportunity to represent its case before the Ld. CIT(E) and matter may accordingly be set aside.

3. The Ld. DR is heard who has not raised any specific objection where the matter is set aside to the file of the Ld. CIT(E).

4. As submitted by the Id AR and not specifically objected to by the Id CIT/DR, the notices have not been served on the assessee and the assessee couldn't be heard on merits resulting in passing of the impugned order on account of non-prosecution. In light of the same and keeping into account, the principle of substantial justice, we believe that the assessee deserves another opportunity and the matter is accordingly set aside to the file of the Ld. CIT(E) to decide the same afresh as per law after providing reasonable opportunity to the assessee.

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

Order pronounced in the open Court on 17/12/2024.

Sd/-

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

Sd/-

विक्रम सिंह यादव
(VIKRAM SINGH YADAV)
लेखासदस्य/ 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