

**IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR**

(HYBRID COURT)

**BEFORE SH. MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER
AND SH. UDAYAN DASGUPTA, JUDICIAL MEMBER**

I.T.A. No. 690/Asr/2024

Assessment Year: N.A.

Helpful NGO Welfare Society,
H. No. 134 Shalimar Park,
Hummant Singh Nagar Dugri,
Ludhiana, Punjab 141013

Vs.

Income Tax Officer
(Exemptions), Jalandhar

[PAN: AACAH 9614E]

(Appellant)

(Respondent)

Appellant by	:	Ms. Shruti Khandelwal, Adv.
Respondent by	:	Smt. Vandana Vijay Mohite, CIT-D. R.
Date of Hearing	:	24.04.2025
Date of Pronouncement	:	21.05.2025

ORDER

Per Udayan Dasgupta, J.M.:

This appeal is filed by the assessee-society against the order of the Ld. CIT (E) Chandigarh, dated 25th November, 2024, rejecting the application for approval u/s 80G, of the Act 1961, filed by the applicant on 03/06/2024, for deficiency in factual evidences and in absence of submissions and representations in response to notices issued.

2. The grounds of appeal taken by the assessee in Form 36 are as follows:

- “1. That on the facts, circumstances and legal position of the case, the Worthy CIT(E) has erred in rejecting registration application moved u/s 80G even when the appellant was eligible for the same.*
- 2. That on law, facts and circumstances of the case, the order passed be Worthy CIT (E) deserves to be quashed, since the same has been passed without affording reasonable opportunity of being heard to the appellant.*
- 3. That the appellant craves leave for any addition, deletion or amendment in the grounds of appeal on or before the disposal of the same.”*

3. The facts emerging from records are that the society registered on 14th May, 2020 , under the *Additional Registrar of Societies, Ludhiana*, applied for approval u/s 80G (5) (iii) of the Act 61, in form 10AB , on 3rd June, 2024 before the Ld CIT (E), Chandigarh.

4. The said application was rejected ex parte vide order dated 25/11/2024, for non compliance to several notices issued on 3rd October, 4th November and on 13th November, 2024, calling for various documents necessary for verifying the genuineness of the activities of the assessee society, even though notices were issued in the portal and also on the email id as provided, and the assessee has also prayed for adjournment on one such occasion.

5. The Ld AR of the assessee submitted that the assessee has responded on 11th November, 2024, requesting for the details required to be furnished because the earlier notice (*containing the details*) dated 3rd October, could not be downloaded from the portal due to technical glitches.
6. However, the said request was overlooked by the Ld CIT (E),and without any further opportunity of clarification by reissue of the said notice , containing details, the application was rejected.
7. The Ld AR referring to screen shots from the portal, in support of his contention, requested for an opportunity of hearing for furnishing of all particulars as asked for before the registration authority.
8. The Ld. DR relied on the order of the Ld CIT (E) but has no objection if the matter is remanded back for granting a fresh opportunity.
9. Under the circumstances, we are of the opinion that justice would be served if the matter is remanded back to the Ld CIT (E), for consideration of the application for approval, dated 3rd June, 2024, afresh, and the assessee is directed to file all necessary documentary evidences and submissions required for assessing the genuineness of the activities of the society and to fully cooperate in the fresh proceedings.

10. The assessee will be allowed proper opportunity of being heard.
11. We have not expressed any opinion on merits.
12. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in accordance with Rule 34(4) of the Income Tax (Appellate Tribunal) Rules, 1963 as on 21.05.2025.

Sd/-
(Manoj Kumar Aggarwal)
Accountant Member

Sd/-
(Udayan Dasgupta)
Judicial Member

GP/Sr.PS

Copy of the order forwarded to:

- (1) The Appellant:
- (2) The Respondent:
- (3) The CIT concerned
- (4) The Sr. DR, I.T.A.T

True Copy
By Order