

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'A': NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
and
SHRI S.RIFAUR RAHMAN, ACCOUNTANT MEMBER**

**ITA No.167/DEL/2025
(Assessment Year: 2024-25)**

**ITA No.238/DEL/2025
(Assessment Year: 2024-25)**

Baba Banda Bahadur Jan Sewa Samiti,
Tikana, Baba Banda Bahadur,
Sant Nagar,
Hisar – 125 001 (Haryana).

vs. CIT (Exemption),
Chandigarh.

(PAN : AAEAB2011R)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Suraj Bhan Nain, Advocate
REVENUE BY : Shri Rajesh Kumar, CIT DR

Date of Hearing : 13.05.2025

Date of Order : 13.05.2025

ORDER

PER S. RIFAUR RAHMAN, ACCOUNTANT MEMBER :

1. The assessee has filed appeals against the order of the Learned Commissioner of Income Tax (Exemption), Delhi [“Ld. CIT(E)”, for short] dated 26.09.2024 & 11.12.2024 for the AY 2024-25.
2. At the time of hearing, ld. AR for the assessee brought to our notice that the ld. CIT (E) has rejected the application for registration u/s 12AB of

the Income-tax Act, 1961 (for short 'the Act') without giving any opportunity of being heard to the assessee and is against the principles of natural justice inasmuch as the notices stated to be issued on 09.08.2024, 22.08.2024 and 30.08.2024 to the assessee were merely uploaded on the income tax portal, but were not delivered by post or transmitted through electronic mail or electronic mail message at the address of the assessee and hence, these notices were not validly served on the assessee. Accordingly, He prayed that this issue may be remitted back to the Id. CIT(E) with the prayer to give an opportunity of being heard to the assessee. Similarly, the application filed for registration u/s 80G was also rejected in absence of registration u/s 12AB of the Act.

3. On the other hand, Id. DR for the Revenue objected to the submissions of the Id. counsel for the assessee and relied on the order of Ld. CIT (E).
4. Considered the rival submissions and material placed on record. We observed that the assessee submitted the Id. CIT (E) rejected the application for registration u/s 12AB of the Act without giving any opportunity of being heard to the assessee. In our considered view and in the interest of justice, assessee should be given one more opportunity of being heard on merit. Therefore, we direct Id. CIT (E) to give an opportunity of being heard to the assessee and decide the issue on merit as per law. We also direct assessee to make proper submissions and

appear before the Id.CIT (E) on the date of hearing and cooperate with the tax authorities. Accordingly, the appeal filed by the assessee is allowed for statistical purposes.

5. Similarly, the registration u/s 80G was also rejected on the same ground. The assessee is in appeal before us by filing separate appeals vide ITA No.238/Del/2025. We remit this issue also back to the file of Id. CIT (E) in the interest of justice. Both the issues under consideration may be decided as per law.
6. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open court on this 13TH day of May, 2025 after the conclusion of the hearing.

SD/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

SD/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Dated:13.05.2025
TS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals).
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI