

IN THE INCOME TAX APPELLATE TRIBUNAL
'DB', AMRITSAR BENCH, AMRITSAR

HYBRID HEARING

BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM
AND
HON'BLE SHRI UDAYAN DAS GUPTA, JM

आयकर अपीलसं./ ITA No.613 /ASR/2024

JK Hope & Health Foundation C/O Raj Guest House Kursoo Rajbagh Srinagar.	बनाम/ Vs.	CIT (Exemption) Chandigarh.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No AAFCJ-5227-L		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	None
प्रत्यर्थीकीओरसे/ Respondent by	:	Shri Jivandeep Singh Kahlon (CIT) – Ld. DR

सुनवाईकीतारीख/ Date of Hearing	:	30-06-2025
घोषणाकीतारीख / Date of Pronouncement	:	03 -07-2025

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aggrieved by rejection of an application seeking registration u/s 12A(1)(ac)(iii) vide impugned order dated 05-07-2024 of Ld. Commissioner of Income Tax (Exemption), Chandigarh, [CIT(E)], the assessee is in further appeal before us. At the time of hearing, none appeared for assessee. The registry has noted delay of 71 days in the appeal which stand condoned. The Ld. CIT-DR has pleaded for dismissal of the appeal. Upon perusal of para 3.2 of the impugned

order, it could not be seen that the application has been rejected for want of any compliance from the assessee.

2. Keeping in mind the principles of natural justice and considering the possibility of communication gaps during faceless regime, we deem it fit to afford another opportunity of hearing to the assessee to substantiate its case before Ld. CIT(E). Accordingly, the impugned order is set aside and the matter of registration is restored back to the file of Ld. CIT(E) for fresh consideration with a direction to the assessee to plead and prove its case.

3. The appeal stand allowed for statistical purposes.

Order pronounced u/r 34(4) of Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-
(UDAYAN DAS GUPTA)
JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Dated: 03 -07-2025

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT AMRITSAR