

ITA 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

आयकरअपीलसं./ ITA No.629/ASR/2024

Jalandhar District Cricket Association H No S-156 Sodal Road Industrial Area, Jalandhar, Punjab-144001	बनाम/ Vs.	CIT (Exemption) Chandigarh.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AABAJ-6942-N		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Shri Ashray Sarna (CA) – Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Shri Jivandeep Singh Kahlon (CIT) – Ld. DR

सुनवाईकीतारीख/ Date of Hearing	:	30-06-2025
घोषणाकीतारीख / Date of Pronouncement	:	-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 17-09-2024 of Ld. Commissioner of Income Tax (Exemption), Chandigarh, [CIT(E)], the assessee is in further appeal before us.
2. Upon perusal of impugned order, it could be seen that the registration has been denied for the sole reason that the assessee was not having provisional registration.
3. The Ld. AR raised issue of violation of principle of natural justice and placed on record various documents to contend that the assessee

was having provisional registration for AYs 2021-22 to 2023-24. The Ld. AR also referred to the CBDT Circular No.7/2024 dated 25-04-2024 providing certain concession to trust entities.

4. Upon perusal of impugned order, it could prima facie be seen that no opportunity of hearing has indeed been granted to the assessee by approving authority before rejecting the registration application. The statutory provisions mandate grant of such an opportunity to the assessee and the impugned order has been passed in violation of principle of natural justice. It also emerges that the assessee holds provisional approval which is evident from copy of Form No.10AC as placed on record.

5. For the reasons stated above, the impugned order is set aside and the issue of registration stand restored back to Ld. CIT(E) for fresh adjudication of the registration application after appreciating the correct facts. Needless to add that an opportunity of hearing would be granted to the assessee. The assessee is directed to plead and prove its case.

6. The appeal stand allowed for statistical purposes.

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

(UDAYAN DAS GUPTA)
JUDICIAL MEMBER

(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Dated: -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