

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ "बी", चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH "B", CHANDIGARH

HEARING THROUGH: PHYSICAL MODE

श्री ललित कुमार, न्यायिक सदस्य एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य
BEFORE: SHRI. LALIET KUMAR, JM & SHRI. MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं. / ITA Nos. 113 & 114 /Chd/ 2025
निर्धारण वर्ष / Assessment Year : 2023-24

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| St. John Ambulance (India) Haryana State Centre Red Cross Bhawan Haryana, Sector- 16, Chandigarh | बनाम | The ITO Ward-2(1) Chandigarh |
| स्थायी लेखा सं. / PAN NO: ABGAS4405B | | |
| अपीलार्थी/Appellant | | प्रत्यर्थी/Respondent |

निर्धारिती की ओर से/Assessee by : Ms. Shruti Khandelwal, Advocate and
Shri Parikshit Aggarwal, C.A
राजस्व की ओर से/ Revenue by : Shri Rajat Kumar Kureel, CIT, DR

सुनवाई की तारीख/Date of Hearing : 02/07/2025
उदघोषणा की तारीख/Date of Pronouncement : 04/07/2025

आदेश/Order

PER LALIET KUMAR, J.M:

These appeals have been filed by the assessee against the separate orders of the Ld. CIT (Exemptions), Chandigarh dated 23.02.2024 and 26.02.2024 for A.Y. 2023-24 rejecting the application for registration under section 12AB of the Income Tax Act.

2. The Registry has pointed out a delay of 267 days in filing the appeals. After considering the condonation applications and finding sufficient cause demonstrated therein, we condone the delay and admit the appeals for adjudication.

3. Since the issues involved in both the above appeals are common and were heard together, therefore, they are being disposed of by this consolidated order.

4. The assessee is a reputed charitable society engaged in public service for several decades. It filed applications seeking registration under section

12AB of the Act. The Ld. CIT(E) rejected the applications citing non-compliance with notices issued on 28.12.2023, 15.01.2024, and 08.02.2024.

5. The Ld. Counsel for the assessee submitted that none of the notices were served on the assessee either through the Income Tax Business Application (ITBA) portal or by physical registered post. It was specifically submitted that the speed post letters alleged to have been sent were never delivered or acknowledged by the assessee. Furthermore, the society being active and functional had no reason whatsoever to ignore a statutory notice if served properly. The failure to file documents was not deliberate or mala fide, but on account of non-receipt of notices.

6. It was also submitted that the assessee has maintained complete transparency in its operations, and the delay in response was purely attributable to lack of service of notice, which is a precondition for compliance. The rejection of registration on such technical ground, without serving proper notice, violates the principle of natural justice.

7. The Ld. Counsel also placed reliance on the decision of this very Bench in the case of *Unique Insurance Services vs. ITO* (ITA No. 1077/Chd/2024) wherein the Tribunal took judicial notice of the possibility of communication failures during the faceless regime and held that a fresh opportunity ought to be given in the interest of justice.

8. Per contra, the Ld. DR relied upon the order of the Ld. CIT(E) and stated that notices were issued through ITBA portal and dispatched via speed post and email. It was argued that repeated opportunities were given, but the assessee did not respond.

9. We have heard the rival contentions and gone through the record. From the material placed before us, we find merit in the contention of the assessee that there is no conclusive evidence on record to establish that the notices were actually served upon the assessee. Mere uploading on ITBA portal or dispatch of postal articles does not ipso facto establish service, especially when the registered post was not acknowledged or returned with confirmation of delivery.

9.1 The assessee is a charitable institution with no adverse record, and there appears to be no plausible reason why it would deliberately avoid statutory notices if served. In the absence of any evidence of service of notices, and considering the explanation tendered, we hold that the rejection of application without granting effective opportunity was in violation of the principles of natural justice.

9.2 In our view, the approach adopted by the Tribunal in the case of *Unique Insurance Services* (supra) is squarely applicable here, and following the same reasoning, we deem it appropriate to restore the matter to the file of the Ld. CIT(E) for de novo adjudication, after providing due and adequate opportunity to the assessee.

9.3 The assessee is also directed to extend full cooperation and file all relevant details in support of its claim for registration under section 12AB of the Act. Consequently, both the appeals are allowed for statistical purposes.

10. In the result, both the above appeals of the Assessee are allowed for statistical purposes.

Order pronounced in the open Court on 04/07/2025

Sd/-

मनोज कुमार अग्रवाल
(MANOJ KUMAR AGGARWAL)
लेखा सदस्य/ ACCOUNTANT MEMBER

Sd/-

ललित कुमार
(LALIET KUMAR)
न्यायिक सदस्य /JUDICIAL 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