

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

आयकरअपील सं./ ITA No. 81/ASR/2025
(निर्धारण वर्ष / Assessment Year: 2025-26)

Guru Gobind Singh Study Circle Model Town Extension Ludhiana 141002	बनाम/ Vs.	CIT (Exemption) Chandigarh
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAATG-2984-M		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Shri Subhash Jain (CA) – Ld.AR
प्रत्यर्थीकीओरसे/ Respondentby	:	Shri Sunil Kumar Yadav (CIT) – Ld. DR

सुनवाईकीतारीख/ Date of Hearing	:	23-07-2025
घोषणाकीतारीख / Date of Pronouncement	:	07-08-2025

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aggrieved by rejection of an application seeking registration / approval u/s 80G(5)(iii) of the Act vide impugned order dated 04-12-2024 of Ld. Commissioner of Income Tax (Exemption), Chandigarh, [CIT(E)], the assessee is in further appeal before us. Upon perusal of para 3.2 of the impugned order, it could be seen that the approval has been denied for non-compliance on the part of the assessee. The only prayer of Ld. AR is to afford another opportunity of hearing to plead and

prove its case. The Ld. CIT-DR, on the other hand, has pleaded for dismissal of the appeal.

2. Keeping in mind the principles of natural justice, we set aside the impugned order and restore and the matter of registration back to the file of Ld. CIT(E) for *de novo* adjudication by way of speaking order with a direction to the assessee to plead and prove its case forthwith.

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: 07-08-2025.

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