

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

1. आयकर अपील सं. / ITA No.11/ASR/2025

&

2. आयकर अपील सं. / ITA No.117/ASR/2025

Dera Randhawa Patshahi Trust VPO Wadala, Nakodar Road Jalandhar.	बनाम/ Vs.	CIT (Exemption) CR Building, Himalaya Marg Sector 17-E, Chandigarh
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AABTD-9006-C		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Shri Ashray Sarna (CA) –Ld.AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Shri K. Mehboob Ali Khan (CIT) – Ld. DR

सुनवाईकीतारीख/ Date of Hearing	:	05-08-2025
घोषणाकीतारीख / Date of Pronouncement	:	18-08-2025

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aggrieved by rejection of twin applications seeking registration / approval u/s 12A(1)(ac)(iii) and u/s 80G(5)(iii) of the Act respectively vide impugned orders dated 11-12-2024 of Ld. Commissioner of Income Tax (Exemption), Chandigarh, [CIT(E)], the assessee is in further appeal before us. Upon perusal of para 3.1 of order passed denying registration u/s 12A(1)(ac)(iii), it could be seen that the assessee has failed to file requisite documents / information as called

for by Ld. CIT(E). Accordingly, the applications were rejected against which the assessee is in further appeal before us. The only prayer of Ld. AR is another opportunity of hearing before Ld. CIT(E) which has been opposed by Ld. CIT-DR.

2. Keeping in mind the principles of natural justice, we accept the prayer of Ld. AR. Accordingly, the impugned orders are set aside and both the applications stand restored back to the file of Ld. CIT(E) for fresh consideration on merits after affording reasonable opportunity of hearing to the assessee. The assessee is directed to plead and prove its case forthwith.

3. Both the applications 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: 18-08-2025.

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