

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
(DELHI BENCH 'E' NEW DELHI)**

**BEFORE S. RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER
ITA No. 3249/Del/2025**

Jito Gurugram Chapter Foundation, Unit No. 210, 2 nd Floor, Sector-2B, MG Road, Gurugram, Gurgaon PAN: AAGCJ4917L	Vs	CIT(Exemption), Room No. 1, 5 th floor, C. R. Building, Himalaya Marg, Sector-17E, Chandigarh
Appellant		Respondent
Assessee by	Sh. N. K. Chand, Advocate & Sh. Manish Upenja, Adv	
Revenue by	Ms. Kirti Sankratyayan, CIT, DR	
Date of Hearing	01/09/2025	
Date of Pronouncement	03/09/2025	

ORDER

PER YOGESH KUMAR, U.S. JM:

The present appeal is filed by the Assessee against the order of Ld. Commissioner of Income Tax (Exemption) -Chandigarh (Ld. CIT(A)' for short), New Delhi dated 28/04/2025.

2. The appellant filed an Application for registration u/s 12A(1) (ac)(iii) of the Income Tax Act, 1961 ('Act' for short). The said application has been rejected vide order dated 28/04/2025 on the ground that the Appellant failed to comply with the notices and failed to produce requisite documents in support of the claim, which is under challenged before us.

3. The Ld. Counsel for the Appellant submitted that the order impugned has been passed in violation of principals of natural justice, the Ld. CIT(E) has not provided the opportunity of being heard to the Appellant, thus sought for allowing the Appeal.

4. Per contra, the Ld. Department's Representative submitted that the Appellant has not complied with the notices issued by the Ld. CIT(E) and not produced any documents in support of the claim, thus the order impugned has been rightly passed by the Ld. CIT(E), therefore, sought for dismissal of the present Appeal.

5. We have heard the parties and perused the material available on record. It can be seen from the order impugned, the Ld. CIT(E) has rejected the application for want of documents to substantiate the claim of the Appellant and the Appellant has not been heard before passing the orders impugned. Thus, we set aside the impugned orders of the Ld. CIT(E) and remand the matter to the file of Ld. CIT(E) with a direction to decide the applications afresh after providing opportunity of being heard to the Appellant. The Appellant is also at liberty to produce any/all documents in support of its claim.

6. In the result, the appeal of the Appellant is partly allowed for statistical purpose.

Order pronounced in the open court on 03rd September, 2025

Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Date:- .09.2025
R.N, Sr.P.S*

Sd/-
(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI