

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'C', NEW DELHI**

**Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. Manish Agarwal, Accountant Member**

ITA No. 5365/Del/2025 : Asstt. Year: 2023-24

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| Maa Chintpurni Mandir Trust, Maa Chintpurni Mandir, Railway Road, Opp. Sector-4, Gurgaon-122001 (APPELLANT) | Vs | Income Tax Officer, Exemption Ward, Faridabad-121001 (RESPONDENT) |
| PAN No. AADTM1289L | | |

Assessee by : None

Revenue by : Ms. Amish S. Gupt, CIT-DR

Date of Hearing: 27.01.2026

Date of Pronouncement: 27.01.2027

ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for Assessment Year 2023-24 arises against the CIT(E), Chandigarh's DIN & order No. ITBA/EXM/F/EXM45/2022-23/1049038199(1) dated 23.01.2023, in proceedings u/s 12AB(I)(b)(ii) of the Income Tax Act, 1961 (in short "the Act").

2. Case called twice. None appears at the assessee's behest. It is accordingly proceeded *ex-parte*.

3. Delay of 638 days in filing of the instant appeal is condoned in the larger interest of justice in light of Collector Land Acquisition vs. Mst. Katiji & Ors (1987) 167 ITR 471 (SC).

4. It emerges at the outset during the course of hearing that the learned CIT(E)'s detailed discussion has proceeded *ex-parte* against the assessee thereby rejecting its section 12A registration application.

5. Ms. Amish S. Gupt vehemently argues during the course of hearing in support of CIT(E)'s finding that the assessee had not filed any explanation or evidence supporting its case and therefore, his instant appeal deserves to be dismissed.

6. We have given our thoughtful consideration to the foregoing rival stand and are of the considered view that since the CIT(E) has proceeded *ex-parte* against the assessee, possibility of some communication gaps between the taxpayer and the arguing counsel could not be altogether ruled out.

7. Faced with this situation, in the larger interest of justice, we deem it appropriate to restore the assessee's instant appeal back to the CIT(E) for its afresh appropriate adjudication, within three effective opportunities subject to a rider that the taxpayer shall plead and prove the case at his own risk and responsibility, in consequential proceedings. Ordered accordingly.

8. This assessee's appeal is allowed for statistical purposes.

Order Pronounced in the Open Court on 27/01/2026.

Sd/-
(Manish Agarwal)
Accountant Member
Dated: 27/01/2026

Subodh Kumar, Sr. PS

Copy forwarded to:

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

Sd/-
(Satbeer Singh Godara)
Judicial Member

ASSISTANT REGISTRAR