

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL
DIVISION BENCH, 'DB' AMRITSAR

BEFORE SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER &
SHRI UDAYAN DASGUPTA, JUDICIAL MEMBER

आयकर अपील सं./ ITA No. 88/ASR/2024

निर्धारण वर्ष / Assessment Year: 2017-18

Baba Shri Chand Gurudwara Parbhandhak Committee, VPO Gahlri, Gurdaspur. Punjab 143526	V s	The ITO, Gurdaspur
स्थायी लेखा सं./PAN NO: AACAB3973E		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

VIRTUAL HEARING

Assessee by : None

Revenue by : Sh. Charan Dass, Sr. DR

Date of Hearing : 02.02.2026

Date of Pronouncement : 03.02.2026

ORDER

Per Udayan Dasgupta, J.M.:

This appeal is filed by the assessee against the order of the Id. CIT (A) NFAC, Delhi dated 29.12.2023 passed u/s 250 of the Income Tax Act, 1961 (*henceforth the Act*) which has emanated from the order of the ITO, Ward-Gurdaspur, dated 30.12.2019 passed u/s 144 of the Act, 1961.

2. There was no appearance on behalf of the assessee or its counsel, on repeated calls, but considering the materials on record and the grounds of appeal we proceed to dispose off the appeal after hearing the Ld DR.

3. Brief facts emerging from records are that the assessee is a registered society under the hands of Registrar, DIC, Gurdaspur as “*Gurudwara Sahib* ” but without any registration u/s 12A / 12AA of the Act 61, and has deposited cash amounting to Rs. 20.08 lakhs in *Gurdaspur Central cooperative bank* A/c No XXXX1000452 and in *Punjab Gramin Bank* A/c XXXXXX58432 , during demonetisation period and no return filed in response to notice u/s 142(1) .

4. However, considering the submissions filed in course of assessment proceedings, assessment has been completed on a total income of Rs. 1.47 crores treating the portion of voluntary contributions received as “*income from other sources*” without allowing the claim of exemption u/s 11 , in absence of section 12A A registration, plus an amount of Rs.1.07 lakhs being the portion of savings interest earned, but after allowing the deduction of corpus donations received amounting to Rs.1.48 crores (*being capital in nature u/s 2(24)(iia)) of the Act.*

5. The matter carried in first appeal has been dismissed by the Ld CIT (A) in absence of any response to various notices issued, even though the notices has been duly served as evident from the adjournment requests sought by the assessee (*page – 3 of appeal order*)

6. Now the assessee is before the tribunal raising sixteen grounds of appeal in form 36 and the main grievance of the assessee is that the PAN of this assessee is AACAB3973E and the name is “ *Baba Shri Chand Gurudwara Parbandhak Committee* ” , and has filed a paper book containing a certificate from the *Registrar of Societies, Batala* , dated 5th August, 2013, along with a certificate from the Manager *Punjab Gramin*

bank dated 30th September, 2023, that there is no bank A/c in the said bank in the name of the assessee and the A/c No xxxxx58432, belongs to “ Gurudwara Tahli Sahib ”, village VPO Gahlar, which according to the assessee is a different entity (other than the assessee). However, there is no denial from the assessee in respect of the bank account maintained with *Gurudaspur Central Cooperative Bank A/c No 1000452*.

7. The assessee was further agitated on the ground that no proper opportunity was accorded for furnishing of documents and even though the case was selected for limited scrutiny the same has been converted to full scrutiny ignoring the CBDT guidelines .

8 The Ld DR relied on the order of the CIT (A) and submitted that fresh documents now submitted by way of bankers certificate dated 30/09/2023, including bank statements , needs verification regarding its authenticity and he prays for remand of the matter.

9. We have considered the fresh documents filed before us and the materials on record and the basic agitation of the assessee regarding its separate status , unconnected with the cash deposits in bank accounts which does not belong to the assessee and could not have formed a part of the assessment proceedings and the contents of the bankers certificate (*filed in page -7 of the pb*) , and also the fact that there was no representation before the Ld first appellate authority , we are of the opinion that the matter be remanded back to the Ld first appellate authority in the interest of justice for fresh adjudication on all grounds contained in form 35 after allowing reasonable opportunity of being heard to the assessee , and the assessee is also directed to furnish all

documentary evidences along with explanations and submission in support of its contention and to fully cooperate in appellate proceedings.

10. We have not expressed any opinion on merits. All legal issues are left open.

11. In the result the appeal of the assessee is allowed for statistical purpose.

Order pronounced on 03. 02.2026.

SD/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

SD/-
(UDAYAN DASGUPTA)
JUDICIAL MEMBER

“rkk”

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
5. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar