

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DEHRADUN “DB” BENCH, DEHRADUN**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER
(Through Video Conferencing)**

ITA No. 74/DDN/2025
Assessment Year: 2017-18

Chiniot Biradari, Plot No. 1, 2, Jodhamal Road, Birla Ghat, Haridwar	Vs.	Income Tax Officer, Exemption Ward, Dehradun
		PAN: AAATC6880E
(Appellant)		(Respondent)

Assessee by	Sh. Baldev Raj, CA Sh. Maneesh Upneja, CA
Department by	Sh. Amar Pal Singh, JCIT (DR)

Date of hearing	14.01.2026
Date of pronouncement	14.01.2026

ORDER

PER SATBEER SINGH GODARA, JM:

This assessee's appeal for assessment year 2017-18, arises against the Commissioner of Income Tax (Appeals)/Addl./JCIT(A), Panchkula's order dated 05.03.2025 having DIN and order no. ITBA/APL/S/250/2024-25/1074028995(1), involving proceedings under sections 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. It emerges during the course of hearing that both the learned lower authorities have *inter alia* rejected the assessee's section 11 exemption claim and further assessed its entire receipts under the normal head of business income in assessment order dated 26.12.2019 as upheld in the lower appellate discussion.

3. Learned departmental representative vehemently submits in this backdrop that the assessee has been found as not to have been granted section 12A registration which is stated to be pending before the appropriate authority i.e. CIT(Exemption) since long. That being the case, we deem it appropriate to restore the assessee's appeal back to the learned assessing authority for its afresh appropriate adjudication after awaiting the final status of the assessee's foregoing section 12A registration application as per law. Ordered accordingly.

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

Order pronounced in the open court on 14th January, 2026

Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 3rd February, 2026.

RK/-

Copy forwarded to:

1. Appellant

2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi