

**IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR**

(PHYSICAL COURT)

**BEFORE SH. UDAYAN DASGUPTA, JUDICIAL MEMBER
AND SH. KRINWANT SAHAY, ACCOUNTANT MEMBER**

I.T.A. No. 935/Asr/2025

Assessment Year: N.A.

Gyan Sthal Mandir Sewa
Society, 103, Basant City,
Central Town, Pakhowal
Road, Ludhiana, Punjab
142022

Vs.

The CIT (Exemptions),
Chandigarh

[PAN: AAKAG 9593P]

(Appellant)

(Respondent)

Appellant by : Sh. Sudhir Sehgal, A. R.
Respondent by : Sh. Sunil Kumar Yadav, CIT-D. R.
Date of Hearing : 16.02.2026
Date of Pronouncement : 17.02.2026

ORDER

Per Krinwant Sahay, A.M.:

Appeal in this case has been filed against the order dated 14.11.2025 passed by the ld. CIT (Exemptions), Chandigarh rejecting the application for registration u/s 12A(1)(ac)(iii) of the I.T. Act, 1961.

2. Grounds of appeal taken by the assessee are as under:

- “1. That the Ld. CIT (Exemptions) Chandigarh has erred in rejecting the application filed by the Appellant society u/s 12A (1)(ac)(iii) of the Income Tax Act 1961 without assigning any valid reason
 2. That the Ld. CIT (Exemptions) has failed to appreciate that the Society was formed to help and render assistance to poors, needy widows and other Sick and aged persons by way of providing free ration and which have totally been ignored by the Ld. CIT (Exemptions).
 3. That the Ld. CIT(A) has failed to appreciate that the Society was formed on 22.01.2025 and it was at the initial stage of existence and complete reply to the questionnaire had been filed and without there being any further query, the rejection of application by the CIT (Exemptions), is against the facts and circumstances of the case
 4. That the finding of the Ld. CIT (Exemptions) that the appellant society is existing on paper, just for claiming benefits of tax exemption without actually doing any worthwhile activities is totally incorrect finding based on no material at all.
 5. That the order has been passed on surmises and conjectures
 6. That the appellant craves leave to add or amend the grounds of appeal before the appeal is finally heard or disposed off.”
3. At the very outset, the counsel of the assessee has submitted additional evidence which have been accepted by the Bench as per rule

29. During the course of proceedings before us it was argued that the order passed by the ld. CIT(E) is an ex-parte order, the counsel, therefore, argued that the case has not been discussed or assessed on merit before the lower authorities.

4. The ld. DR relied on the order of the ld. CIT (E).

5. We have considered the submissions of the ld. counsel regarding this order being an ex-parte order before the ld. CIT(E). Even additional evidence accepted by the Tribunal also needs to be looked into by the ld. CIT(E).

6. Thus, we find that the issues in this case have not been discussed on merit after due consideration of assessee's submission.

7. Therefore, keeping in view, the element of natural justice with the assessee, we are inclined to remand this appeal back to the file of the CIT(E) for passing an order *de-novo* after giving adequate opportunities to the assessee of being heard as well as to allow him to file written submissions if any. The assessee will have all the legal issues before him. The assessee is also directed to co-operate with the department for completion of proceedings before authorities below.

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

Order pronounced in open court as on 17.02.2026

Sd/-
(Udayan Dasgupta)
Judicial Member

Sd/-
(Krinwant Sahay)
Accountant Member

GP/Sr.PS

Copy of the order forwarded to:

- (1) The Appellant:
- (2) The Respondent:
- (3) The CIT concerned
- (4) The Sr. DR, I.T.A.T

True Copy
By Order