

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“A” BENCH, CHANDIGARH**

**HYBRID HEARING**

**BEFORE HON’BLE SHRI RAJPAL YADAV, VICE PRESIDENT**  
**AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**आयकर अपील सं. / ITA No.1124/CHANDI/2025**  
**(निर्धारण वर्ष / Assessment Year: 2018-19)**

Animal Welfare Board of India New Campus, PO Sikri Ballabgarh – 121004	<b>बनाम/ Vs.</b>	DCIT / ACIT (E)(C-2) CR Building Chandigarh
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>AAATA-6678-A</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकीओरसे/ <b>Appellant by</b>	:	Sh. Rahul Kashyap (CA) – Ld. AR (Virtual)
प्रत्यर्थीकीओरसे/ <b>Respondent by</b>	:	Sh. Manav Bansal (CIT) – Ld. DR

सुनवाईकीतारीख/ <b>Date of Hearing</b>	:	19.02.2026
घोषणाकीतारीख / <b>Date of Pronouncement</b>	:	24.02.2026

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2018-19 arises out of an order of learned Commissioner of Income Tax (Appeals), NFAC dated 30-06-2025 in the matter of an assessment framed by Ld. AO u/s 143(3) on 12-04-2021. In the assessment order, Ld. AO made addition of donations for Rs.404.20 Lacs for want of any substantial evidence from the assessee. The Ld. CIT(A) confirmed the assessment for the same very reasons. Aggrieved, the assessee is in

further appeal before us. The only prayer of Ld. AR is another opportunity of hearing which has been opposed by Ld. CIT-DR.

2. Keeping in mind the principles of natural justice, we deem it fit to provide another opportunity of hearing to the assessee to substantiate its case before Ld. CIT(A). Accordingly, the impugned order is set aside and Ld. CIT(A) is directed to re-adjudicate the issues de novo with a direction to the assessee to plead and prove its case forthwith.

3. The appeal stand allowed for statistical purposes.

Order pronounced on 24<sup>th</sup> February, 2026.

-Sd-  
**(RAJPAL YADAV)**  
**VICE PRESIDENT**

-Sd-  
**(MANOJ KUMAR AGGARWAL)**  
**ACCOUNTANT MEMBER**

Dated:24.02.2026

**आदेश की प्रतिलिपि अग्रेषित /Copy of the Order forwarded to :**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT CHANDIGARH