

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़
**IN THE INCOME TAX APPELLATE TRIBUNAL
DIVISION BENCH, "B" CHANDIGARH**

**BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER AND
SHRI VIKRAM SINGH YADAV, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No 84/CHD/2023

निर्धारण वर्ष / Assessment Year : 2022-23

Sant Kabir Mahasabha, 1030/25, Gurudwara Colony, Rohtak Road, Jind.	Vs	The CIT (Exemption), Chandigarh.
स्थायीलेखासं./PAN NO: AAYAS5522L		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by: Shri Rana Gurtej Singh, Advocate &
Shri Ashok Goyal, CA

राजस्व की ओर से/ Revenue by : Shri Mahesh Thakurm, CIT, DR

सुनवाई की तारीख/Date of Hearing : 21.08.2023

उद्घोषणा की तारीख/Date of Pronouncement : 23.08.2023

आदेश/Order

Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the assessee against the order passed by the 1d. Commissioner of Income Tax (Exemptions), Chandigarh [hereinafter referred to as '1d.CIT(E)'] dated 01.12.2022 pertaining to 2022-23 assessment year.

2. The assessee in this appeal has contested the action of the 1d.CIT(E) in rejecting the application of the assessee for registration u/s 12AB of the Income Tax Act, 1961 (in short

‘the Act’).

3. At the outset, the ld. Counsel for the assessee has invited our attention to the impugned order of the ld.CIT(E) to submit that the same is an ex-parte order. He has submitted that the ld.CIT(E) has summarily rejected the application of the assessee without giving any opportunity of hearing to the assessee to present its case. He has submitted that no notice of date of hearing was served by the ld.CIT(E), either through physical mode or through e-mail etc. That the notice of date of hearing was allegedly uploaded on Income Tax Portal and the assessee was not aware of uploading of any such notice regarding date of hearing. That no service of notice was ever affected on the assessee.

4. The ld. DR could not rebut the aforesaid factual position.

5. We have heard the rival contentions. Merely uploading of information about the date of hearing on the Income Tax Portal is not an effective service of notice as per the provisions of Section 282 of the Income Tax Act. The impugned order of the ld.CIT(E) is, therefore, not sustainable in the eyes of law. The same is hereby set aside with a direction to the ld.CIT(E) to decide the appeal of the

assessee afresh after giving proper and adequate opportunity to the assessee to present its case. The ld. CIT (E) will serve notice of hearing through physical mode as well as through electronic mode upon the assessee.

6. The appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced in the Open Court on 23rd August, 2023.

Sd/-

Sd/-

(VIKRAM SINGH YADAV)
ACCOUNTANT MEMBER

(SANJAY GARG)
JUDICIAL MEMBER

“Poonam”

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

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

आदेशानुसार/ By order,
सहायकपंजीकार/ Assistant Registrar