

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES "SMC-2" : DELHI
BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER
AND
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER
ITA.No.3909/Del./2019
Assessment Year 2014-2015

M/s. Maharishi Dayanand Educational Society, Village Dablan, Jind. Haryana. PIN – 126 116. PAN AAAAM8381P	vs.	The Income Tax Officer, (Exemptions), Rohtak. Haryana.
(Appellant)		(Respondent)

For Assessee :	Shri Gautam Jain, Advocate.
For Revenue :	Shri R.K. Gupta, Sr. D.R.

Date of Hearing :	13.08.2020
Date of Pronouncement :	13.08.2020

ORDER

PER BHAVNESH SAINI, J.M.

This appeal by Assessee has been directed against the Order of the Ld. CIT(A), Hisar, Dated 03.01.2019, for the A.Y. 2014-2015.

2. In this case assessee filed return of income at NIL income. The A.O. noted that assessee is running an

educational institution and claimed exemption under section 10(23C)(iiiad) of the I.T. Act, 1961. The A.O. noted that assessee has shown gross receipts at Rs.1,03,19,223/- and after debiting various expenses at Rs.89,58,819/-, the net surplus has been shown at Rs.13,60,413/- which was claimed exempt. A.O. noted that assessee's gross receipts are more than Rs.1 crore and has not registered under section 10(23C)(vi) and is also not registered under section 12AA of the I.T. Act, 1961. Thus, the A.O. made addition of Rs.13,60,413/-. The Ld. CIT(A) in the absence of the assessee dismissed the appeal of the assessee.

3. Learned Counsel for the Assessee at the outset submitted that assessee has not received any notice from Ld. CIT(A), therefore, order is passed without giving reasonable, sufficient opportunity of being heard to the assessee. He has also submitted that in penalty proceedings, the Ld. CIT(A) found the receipts of the assessee less than the prescribed limit.

4. The Ld. D.R. on the other hand relied upon the Orders of the authorities below.

5. We have heard the Learned Representatives of both the parties through video conferencing.

6. After considering the submissions of both the parties and facts above, we are of the view that the matter requires reconsideration at the level of the Ld. CIT(A). The Ld. CIT(A) in the impugned order did not mention if any notice have been served upon the assessee for hearing of the appeal. It shows that appellate order have been passed without giving reasonable, sufficient opportunity of being heard to the assessee. Further the contention of the Learned Counsel for the Assessee that in penalty proceedings receipts were shown lesser than the prescribed limit which requires adjudication on facts on merits. In this view of the matter, we set aside the Order of the Ld. CIT(A) and restore the appeal of assessee to the file of Ld. CIT(A), Hisar, with a direction to re-decide the appeal of assessee in accordance with law, by giving reasonable, sufficient opportunity of being heard to the assessee.

7. In the result, appeal of the Assessee allowed for statistical purposes.

Order pronounced in the open Court.

Sd/-
(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Delhi, Dated 13th August, 2020

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT 'SMC-2' Bench, Delhi
6.	Guard File.

// BY Order //

Assistant Registrar : ITAT Delhi Benches :
Delhi.