

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

2024:PHHC:019244-DB

ITA-140-2022

Date of Decision: 12.02.2024

The Commissioner of Income Tax (Exemptions) Chandigarh

. . . . Appellant

Vs.

Nand Singh Memorial Society

. . . . Respondent

CORAM: HON’BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON’BLE MRS. JUSTICE SUDEEPTI SHARMA

Present Mr. Amanpreet (A.P.), Sr. Standing Counsel
for the appellant.

SANJEEV PRAKASH SHARMA, J.(Oral)

1. This is an appeal preferred against the order dated 24.09.2021 passed in
ITA Nos.61 & 117/ASR/2020, whereby the following order was passed:

*“11. In the light of the above we set aside the order
passed by the Commissioner and remand the matter to CIT(E).
The CIT(E) is directed to pass fresh speaking order, in terms of
direction given hereinabove, after following the principle of
natural justice and affording the opportunity of hearing to the
assessee.”*

2. Keeping in view that all the issues have been kept open, this Court does
not deem it appropriate to interfere with the order impugned.
3. Appeal stands **dismissed** accordingly.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

February 12, 2024

Mohit goyal

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| 1. Whether speaking/reasoned? | Yes/No |
| 2. Whether reportable? | Yes/No |