

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'C' BENCH: CHENNAI**

श्री जॉर्ज माथन, न्यायिक सदस्य एवं  
श्री इंटूरी रामा राव, लेखा सदस्य के समक्ष

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND**  
**SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.1131/Chny/2019  
निर्धारण वर्ष /Assessment Year: 2019-20

M/s.Kalaikoodam,  
No.279, Agaraharam St.,  
Erode.

**[PAN: AADTK 4612 M]**  
**(अपीलार्थी/Appellant)**

**Vs.** The Commissioner of-  
Income Tax  
(Exemptions),  
121, M.G.Road, Chennai.

**(प्रत्यर्थी/Respondent)**

अपीलार्थी की ओर से/ Appellant by

प्रत्यर्थी की ओर से /Respondent by

सुनवाई की तारीख/Date of Hearing

घोषणा की तारीख /Date of Pronouncement

: Ms.S.Sriniranjani, Adv..

: Mr. Sailendra Mamidi, PCIT

: 05.08.2019

: 05.08.2019

**आदेश / O R D E R**

**PER GEORGE MATHAN, JUDICIAL MEMBER:**

This is an appeal filed by the assessee against the Order of the Commissioner of Income Tax (Exemptions), Chennai, in Order No.ITBA/EXM/S/EXM1/2018-19/1015481232(1) dated 28.03.2019 for the AY 2019-20.

2. Shri Sailendra Mamidi, PCIT, represented on behalf of the Revenue and Ms.S.Sriniranjani, Adv., represented on behalf of the assessee.

**3.** It was submitted by the Ld.AR that the assessee had made an application under Form-10A for registration u/s.12AA of the Act on 06.09.2018. It was a submission that the Ld.CIT(E) had called for certain explanations vide letters dated 08.11.2018 & 02.03.2019. The assessee had responded to him vide letters dated 06.12.2018 & 14.03.2019. It was a submission that however, the Ld.CIT(E) rejected the assessee's application for registration u/s.12AA by holding that the assessee's response in respect of the Ld.CIT(E) letters were incomplete and consequently, in the absence of the details called for, it was not possible to process the application further. It was a submission that the details called for had been produced before the Ld.CIT(E), the assessee may be granted registration u/s.12AA.

**4.** In reply, it was submitted by the Ld.DR that the details called for by the Ld.CIT(E) had not been produced in full. It was a submission that the order of the Ld.CIT(E) was liable to be upheld. He vehemently supported the order of the Ld.CIT(E).

**5.** We have considered the rival submissions.

**6.** A perusal of the letters issued by the Ld.CIT(E) as also the replies filed by the assessee shows that the questions that have been raised by the Ld.CIT(E) have been answered by the assessee. The Ld.CIT(E) says that the details provided by the assessee are incomplete. This statement

is very bald. The Ld.DR has also not pointed out as to which is the query as raised by the Ld.CIT(E), that has not been answered by the assessee. This being so, we are of the view that the order of the Ld.CIT(E) refusing to grant the assessee the registration u/s.12AA is unsustainable and consequently, the same is quashed. In these circumstances, the Ld.CIT(E) is directed herewith to grant the assessee the registration u/s.12AA as claimed.

7. It may however, be kept in mind that the directions to grant the assessee the registration u/s.12AA would not disentitle the AO to examine the violations u/s.11(5), Sec.13(1)(d), etc., in the case of the regular assessment proceedings.

8. In the result, the appeal filed by the assessee is allowed.

Order pronounced on the 05<sup>th</sup> August, 2019 in Chennai.

**Sd/-**

(इंटूरी रामा राव)

**(INTURI RAMA RAO)**

लेखा सदस्य/**ACCOUNTANT MEMBER**

**Sd/-**

(जॉर्ज माथन)

**(GEORGE MATHAN)**

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 05<sup>th</sup> August, 2019.

TLN

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A)
4. आयकर आयुक्त/CIT
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF