

**आयकर अपीलीय 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./I.T.A. No. 3271/CHNY/2019

निर्धारण वर्ष /Assessment year : 12AA

Swami Dayananda Foundation,  
133A, Palani Road,  
S V Mills Post,  
Udumalpet,  
Tiruppur Dist.

**Vs.** Commissioner of Income Tax,  
Exemptions,  
Chennai.

**[PAN AAUTS 3393J]**

आयकर अपील सं./I.T.A. No. 3272/CHNY/2019

निर्धारण वर्ष /Assessment year : 12AA

S S Charities,  
174, 4<sup>th</sup> Street,  
Karunavathi Nagar,  
Nanjikottai Road,  
Thanjavur

**Vs.** Commissioner of Income Tax,  
Exemptions,  
Chennai.

**[PAN AARTS 9534L]**

आयकर अपील सं./I.T.A. No. 3273/CHNY/2019

निर्धारण वर्ष /Assessment year : 12AA

Sree Gananatha Trust,  
No.67, South Street,  
Melattur,  
Thanjavur

**Vs.** Commissioner of Income  
Tax,  
Exemptions,  
Chennai.

**[PANAAWTS 8954R]**

**(अपीलार्थी/Appellant)**

**(प्रत्यर्थी/Respondent)**

अपीलार्थी की ओर से/ Appellant by

: None

प्रत्यर्थी की ओर से /Respondent by

: Shri. Abani Kanta Nayak, CIT

सुनवाई की तारीख/Date of Hearing : 27-01-2020  
घोषणा की तारीख /Date of Pronouncement : 28 -01-2020

### **आदेश / ORDER**

#### **PER BENCH:-**

These are appeals filed by different assessees directed against different orders of Id. Commissioner of Income Tax (Exemptions) (hereinafter called as 'Id. CIT(E)'), Chennai dated 30.09.2019.

2. Since, the identical facts and issues are involved in these appeals, we proceed to dispose of the same vide this common order.

3. For the sake of convenience and clarity the facts relevant to the appeal in ITA No.3271/Chny/2019 are stated herein.

4. The assessee is aggrieved by denial of grant of registration u/s.12AA of the Income Tax Act,1961 (in short "the Act") by CIT (E), from the perusal of the impugned order, it is clear that Id. CIT(E) had denied exemption solely on the ground that assessee trust had failed to comply with notices the calling for certain information from the appellant trust.

5. Even before us, none appeared on behalf of the assessee despite due service of notice.

6. Having heard the Id. CIT( Departmental Representative), we are of the considered opinion that matter requires to be remanded back to the CIT (E) for reason that from the material available on record, it is not clear as to what information was sought from the assessee trust and its relevance to issue of registration u/s. 12AA of the Act. In the circumstances, we remand the matter back to file of CIT(E) on denovo consideration of issuance of registration u/s.12AA of the Act, in case the assessee fails to co-operate in the remand proceedings also, the Id. CIT(E) shall be entitled to draw adverse inference. The matter is remanded back to the Id. CIT (E) for denovo adjudication on the above lines. Thus, the appeal filed by the assessee trust is partly allowed for statistical purpose.

**ITA Nos. 3272 & 3273/Chny/2019:-**

7. Since, the facts in the present appeals are identical to the facts in ITA No.3271/Chny/2019, for the reasons mentioned therein, we partly allow the appeals for statistical purpose filed by the assessees on the above lines indicated in appeal ITA No.3271/Chny/2019 supra. Hence, the above captioned appeals filed by the assessees are partly allowed for statistical purpose.

8. In the result, the appeals filed by the assesseees in ITA Nos. 3271, 3272 & 3273/CHNY/2019 are partly allowed for statistical purpose.

Order pronounced on 28th day of January, 2020 at Chennai.

Sd/-  
(जॉर्ज माथन)  
**(GEORGE MATHAN)**  
न्यायिक सदस्य/**JUDICIAL MEMBER**

Sd/-  
(इंटूरी रामा राव)  
**(INTURI RAMA RAO)**  
लेखा सदस्य/**ACCOUNTANT MEMBER**

चेन्नई/Chennai

दिनांक/Dated:28th January, 2020.

**KV**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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