

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH, CHENNAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री जी. मंजुनाथ, लेखा सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI G. MANJUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.: 166/CHNY/2020

M/s. Hanafa Kind Vision Trust, **The CIT(Exemption),**
No.58, Veerabadran Street, v. Chennai - 34.
Nungambakkam,
Chennai – 600 034.

PAN : AABTH6941E

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Smt. S. Vidhya, CA

प्रत्यर्थी की ओर से/Respondent by

: Shri S. Bharath, CIT

सुनवाई की तारीख/Date of Hearing

: 15.02.2021

घोषणा की तारीख/Date of Pronouncement

: 15 .02.2021

आदेश /O R D E R

PER MAHAVIR SINGH, VP:

This appeal by the assessee is arising out of the order of the Commissioner of Income Tax (Exemption), Chennai U/s 12AA(1)(b)(ii) of the Income Tax Act, 1961 (hereinafter 'the Act') vide order dated 12.12.2019.

2. When this appeal was called for hearing, the Id.counsel for the assessee, Smt. S. Vidhya, CA, took us through the order of

CIT(Exemption) and she particularly referred to the para No.4, which reads as under:-

“4. In this case, the assessee has not taken any of the above three opportunities granted. It was specifically mentioned in the said email that in case of failure to respond / non-compliance in the above mentioned three dates, further opportunity will not be granted and the application would stand rejected for non-compliance. As the case is getting time barred by limitation and there was no response from the applicant as mentioned herein above, it is not possible to process the application any further. Therefore, the application for registration u/s.12AA is rejected.”

In view of the above para No.4 of the order of the CIT(Exemption), she stated that the order u/s.12AA(1)(b)(ii) of the Act, rejecting application in Form 10A for registration u/s.12AA of the Act, dated 12.06.2019, is violation in principle of natural justice, as no proper opportunity of being heard is provided. When these facts were confronted to Id. senior Departmental Representative, he read out para No.3 of the order of CIT(Exemption) and stated that three opportunities were provided within a span of one month and finally case was fixed for hearing on 22.11.2019, on which date also none was present. Hence, he requested that no further opportunity be provided to the assessee.

3. After hearing both sides and going through the fact that the order of CIT(Exemption) is ex-parte and there is no

discussion on merits, because the assessee has not availed the opportunities provided to it. But, in any case, in the interest of natural justice, we set aside the order of CIT(Exemption) dated 12.12.2019 and restore the matter back to his file for fresh adjudication. Needless to say, the assessee will file all the details before CIT(Exemption) as and when called upon and even the assessee can file those details prior to his notice, to show its bonafide. The assessee can represent as and when called for, in person. Hence, the matter is restored back to the file of CIT(Exemption) for deciding afresh.

4. In the result, the appeal of the assessee is allowed for statistical purpose.

Order pronounced in the court on 15th February, 2021 at Chennai.

Sd/-

(जी. मंजुनाथ)

(G. MANJUNATHA)

लेखा सदस्य /ACCOUNTANT MEMBER

Sd/-

(महावीर सिंह)

(MAHAVIR SINGH)

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 15th February, 2021

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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