आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'D' BENCH, CHENNAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री गिरीश अग्रवाल, लेखा सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER

आयकर अपील सं./**ITA No.:763/CHNY/2020**

The Salem District Cricket Association, Old No.F-72, New No.20, 1st Floor, Brindavan Road, Fairlands, Salem – 636 016. **PAN : AACTT 8416 D** (अपीलार्थी/Appellant)	Vs.	The Commissioner of Income Tax (Exemptions), Chennai Aayakar Bhawan – Annexe Bldg., No.121, Mahatma Gandhi Road, Nungambakkam, Chennai – 600 034. (प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : None
प्रत्यर्थी की ओर से/Respondent by : Mr. G. Johnson, Addl. CIT

सुनवाई की तारीख/Date of Hearing : 02.03.2022
घोषणा की तारीख/Date of Pronouncement : 04.03.2022

आदेश /O R D E R

PER GIRISH AGRAWAL, AM:

This appeal is arising out of the order passed by the Commissioner of Income Tax (Exemptions), Chennai u/s.12AA(1)(b)(ii) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act'), dated 17.08.2020 rejecting the application for registration u/s.12AA filed by the Assessee.

2. None appeared before us representing the Assessee while Shri. G. Johnson, Senior Departmental Representative represented the Department.

3. The Assessee has taken the ground, wherein, the Commissioner of Income Tax (Exemptions) has erred in hurriedly rejecting the application for registration u/s.12AA of the Act without giving sufficient opportunity of hearing and without considering the lock-down effect of Covid-19 pandemic.

4. From the perusal of the impugned order which is dated 17th August, 2020, it is evident that the compliance period was under lock-down because of pandemic which has posed serious challenges before all in making the required compliances. This has been taken note of the Miscellaneous Application No.665 of 2021, 21 of 2022 and 29 of 2022 [in Suo Motto Writ Petition (c) No.3 of 2020] of the order of the Hon'ble Supreme Court (Civil Original Jurisdiction), vide order dated 10.01.2022; wherein the Hon'ble Apex Court has given the direction to condone the delay and waive the limitations across the Board, i.e. Courts, Tribunals of India.

In the light of this *suo motto* direction and waiver on limitations and delays by the Hon'ble Apex Court considering the pandemic situation, we find it fit to direct the learned Commissioner of Income Tax (Exemptions) to reconsider the application for registration u/s.12AA of the Income Tax Act, 1961 filed by the Assessee.

5. Section 12AA of the Act requires the learned Commissioner of Income Tax (Exemptions) to satisfy himself about the objects of

the trust and the genuineness of its activities, for which reasonable opportunity of being heard be given to the Assessee to establish its case. We also direct the Assessee to make necessary compliances for the notices issued by the Ld. CIT(E) substantiating its application for registration u/s.12AA of the Act.

6. In terms of the above, we accordingly set aside the order of the learned Commissioner of Income Tax (Exemptions) and remit the matter back to the file to him for *de novo* consideration.

7. In the result, the appeal of the Assessee in ITA No.763/Chny/2020 is allowed for statistical purposes.

Order pronounced in the court on 4th March, 2022 at Chennai.

Sd/-	***Sd/-***
(महावीर सिंह)	(गिरीश अग्रवाल)
(MAHAVIR SINGH)	**(GIRISH AGRAWAL)**
उपाध्यक्ष /VICE PRESIDENT	लेखा सदस्य /ACCOUNTANT MEMBER

चेन्नई/Chennai,
दिनांक/Dated, the 4th March, 2022

IA, Sr. PS
आदेश की प्रतिलिपि □ ग्रेषित/**Copy to:** 1. □ पील□र्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (□ पील)/CIT(A)
4. आयकर आयुक्त/CIT
5. विभ□गीय प्रतिनिधि/DR
6. ग□र्ड फ□ईल/GF