

आयकर अपीलीय अधिकरण 'बी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH, CHENNAI

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ **ITA No.935/Chny/2020**

Arsha Seva Kendram 10-A, Nana Nani Phase-2, Mouthi Hospital Road, Vadavalli, Coimbtore – 641 041.	बनाम/ Vs.	CIT(Exemption), Chennai.
स्थायी लेखा सं./जीआइ आर सं./PAN/GIR No. AAHTA-3839-L		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri Saroj Kumar Parida (Advocate)-Ld. AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri R.N. Siddappaji (CIT) –Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	21-03-2022
घोषणा की तारीख / Date of Pronouncement	:	21-03-2022

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee arises out of the order of learned Commissioner of Income Tax (Exemption), Chennai [CIT(E)] dated 19.09.2020 rejecting the application filed by the assessee for registration u/s. 12AA of the Act.
2. One of the grounds raised by the assessee is violation of principle of natural justice. The Ld. AR submitted that the assessee filed various details but few details could not be filed due to adverse situation arising

out of Covid-19 pandemic. The Ld. CIT-DR submitted that in the absence of full details forthcoming from the assessee, the application was liable to be rejected.

3. Upon perusal of the records, it could be seen that the assessee-trust preferred an application for registration u/s. 12AA of the Act in Form 10A on 29.10.2019. During the course of hearing, certain details were sought from the assessee vide email dated 07.02.2020. However, the assessee failed to furnish the complete details. Accordingly final opportunity was given to furnish the details by 21.05.2020. In the absence of any satisfactory reply forthcoming from the assessee, the Ld. CIT(E) rejected the application against which the assessee is in further appeal before us.

4. We find that the assessee, vide email reply dated 28.05.2020, filed various details in support of the application. The cognizance of the same has not been taken in the impugned order. Therefore, keeping in view of the principles of natural justice, we set aside the impugned order and restore back the issue of registration u/s. 12AA of the Act to the file of Ld. CIT(E) for fresh adjudication after considering the reply filed by the assessee. Needless to add that adequate opportunity of hearing shall be granted to the assessee. The assessee, in turn, is directed to substantiate the application by filing requisite details / explanation / information etc.

5. The appeal stands allowed for statistical purposes.

Order pronounced on 21st March, 2022.

Sd/-
(MAHAVIR SINGH)
उपाध्यक्ष / VICE PRESIDENT

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखक सदस्य / ACCOUNTANT MEMBER

चेन्नई / Chennai; दिनांक / Dated : 21-03-2022
EDN/-

आदेश की प्रतिलिपि ँ ग्रेषित/Copy of the Order forwarded 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