

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' BENCH, CHENNAI
श्री वी. दुर्गा राव, न्यायिक सदस्य एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष ।
**Before Shri V. Durga Rao, Judicial Member &
Shri Manoj Kumar Aggarwal, Accountant Member**

आयकर अपील सं./I.T.A. No.980/Chny/2020

Sree Madheswarar Temple Trust,
No. 1, Pillayar Kovil Street,
Manappakkam, Chennai 600 116.

Vs. The Commissioner of
Income Tax (Exemptions),
Chennai.

[PAN:AAYTS5589A]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri D. Anand, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri R. Clement Ramesh Kumar, CIT
सुनवाई की तारीख/ Date of hearing : 23.05.2022
घोषणा की तारीख /Date of Pronouncement : 08.06.2022

आदेश /O R D E R

PER V. DURGA RAO, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order of the Id. Commissioner of Income Tax (Exemptions), Chennai dated 21.09.2020.

2. The appeal filed by the assessee is delayed by 24 days in filing the appeal before the Tribunal due to outbreak of COVID-19 pandemic and accordingly, the delay is condoned and admitted the appeal for adjudication.

3. Brief facts of the case are that the assessee filed an application in Form 10A for registration under section 12AA of the Income Tax Act, 1961 ["Act" in short] on 01.02.2020. The Id. CIT(E) has noticed that certain papers are required to process the application as per section 12AA(1) of the Act and asked the assessee to e-mail the details. Since the assessee was unable to comply with the details called for, the Id. CIT(E) rejected the application for registration under section 12AA of the Act.

4. Aggrieved, the assessee is in appeal before the Tribunal. The Id. Counsel for the assessee has submitted that due to outbreak of COVID-19 pandemic, the assessee could not furnished the details as called for and prayed that one more opportunity may be given to the assessee by the Id. CIT(E) so that the assessee can file all the details.

5. On the other hand, the Id. DR has not raised any objection to the above submissions of the Id. Counsel.

6. We have heard both the sides, perused the materials available on record and gone through the order passed by the Id. CIT(E). The only issue for consideration relates to grant of registration of assessee trust under section 12AA of the Act. The assessee filed an application in Form

10A for registration under section 12AA of the Act. The Id. CIT(E) called for certain clarifications, which the assessee could not furnish due to the circumstances beyond his control i.e., outbreak of COVID-19 pandemic. Therefore, we are of the considered opinion that the assessee should be given one more opportunity to furnish all the details as required by the Id. CIT(E). Therefore, we set aside the order of the Id. CIT(E) and remit the matter back to the file of the Id. CIT(E) with a direction to afford one more opportunity to the assessee so as to enable the assessee to furnish the details as called for and pass order in accordance with law. We also direct the assessee to furnish all the details as required by the Id. CIT(E).

7. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on 08th June, 2022 at Chennai.

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, 08.06.2022

Vm/-

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.