

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' 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.: 73/CHNY/2021

M/s. Murugan Chettiar
Shanmugam Charitable Trust,
(Formerly known as Thangam
Memorial Trust),
New No.424, Old No.484,
Kamaraj Road, Tirupur – 641 604.

The CIT (Exemption),
v. Income Tax Office,
Chennai.

PAN: AACTT 0499E

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by
प्रत्यर्थी की ओर से/Respondent by

: Shri Sooraj, Advocate
: Shri M.Rajan, CIT

सुनवाई की तारीख/Date of Hearing

: 21.06.2022

घोषणा की तारीख/Date of Pronouncement

: 21.06.2022

आदेश /O R D E R

PER MAHAVIR SINGH, VP:

This appeal by the assessee is arising out of the order of Commissioner of Income Tax (Exemption), Chennai dated 01.02.2021 rejecting application for registration u/s.12AA(1)(b)(ii) of the Income Tax Act, 1961 (hereinafter the 'Act').

2. At the outset, it is stated by Id.counsel for the assessee that the CIT(Exemption) rejected application for registration of trust filed by assessee u/s.12AA of the Act, in Form No.10A dated 29.07.2020 without providing opportunity of being heard and moreover, without deliberating on merits just simpliciter on account of non-appearance of the assessee. The relevant finding given in para 4 & 5 of CIT(Exemption) order reads as under:-

“4. It is clear from the above that the assessee failed to comply with any of the notices sent, in spite of several reasonable opportunities afforded. In the light of the above facts, it appears that the applicant trust/society is not interested in getting itself registered u/s.12AA of the I.T. Act. For want of the necessary particulars the above referred application filed by the applicant could not be processed as per the provisions of sec. 12AA of the I.T. Act which is getting barred by limitation on 31-03-2021.

5. As the assessee has failed to fulfill the statutory requirements inspite of repeated opportunities, its application seeking registration u/s.12AA of the I.T. Act is rejected.”

3. When these facts were confronted to Id. senior DR, he could not controvert the above facts that the order of CIT(Exemption) is non-speaking. After hearing rival contentions and going through the order of CIT(Exemption), we noted that the order of CIT(Exemption) on all facet is non-speaking and hence, we set aside the order and remand the matter back to his file for registration of trust u/s.12AA of the Act, after verifying all the facts as per law. The order of

CIT(Exemption) is set-aside and appeal of the assessee is allowed for statistical purposes.

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

Order pronounced in the open court on 21st June, 2022 at Chennai.

Sd/-

(जी. मंजुनाथ)

(G. MANJUNATHA)

लेखा सदस्य /ACCOUNTANT MEMBER

Sd/-

(महावीर सिंह)

(MAHAVIR SINGH)

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 21st June, 2022

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. |