

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

माननीय श्री वी. दुर्गा राव, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI V. DURGA RAO, JUDICIAL MEMBER AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ **ITA No.435/Chny/2022**

Shree Jain Sangh Trust No.770, Thiruvottiyur High Road, Thiruvottiyur, Chennai-600 019.	बनाम/ Vs.	CIT (Exemption), Chennai.
स्थायी लेखा सं./जीआइ आर सं./PAN/GIR No. AALTS-9715-R		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri Pradeep Kumar (C.A)- Ld. A.R
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri Guru Bashyam (CIT) – Ld. DR

सुनवाई की तारीख/Date of Hearing	:	22-06-2022
घोषणा की तारीख /Date of Pronouncement	:	22-06-2022

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aggrieved by rejection of registration application u/s 12AA vide order dated 30.09.2020, the assessee is in further appeal before us. The registry has noted a delay of 544 days in the appeal, the condonation of which has been sought by Ld. AR. Considering the fact that the impugned order was passed during lockdown period arising out of Covid-19 Pandemic, we condone the delay and admit the appeal for adjudication on merits.

2. The Ld. AR pleaded to restore the matter back to the file of Ld. CIT(exemption) which was opposed by Ld. CIT-DR.

3. After going through impugned order, we find that registration has been denied for want of requisite details. Considering the plea of Ld. AR and keeping in view the principle of natural justice, we deem it fit to grant another opportunity of hearing to the assessee. Accordingly, the matter of registration stand restored back to the file of Ld. CIT(E) for fresh adjudication after affording adequate opportunity of hearing to the assessee. The assessee is directed to file requisite details and substantiate the application failing which Ld. CIT(E) shall be at liberty to proceed with disposal of the application on the basis of material on record.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 22nd June, 2022.

Sd/-
(V. DURGA RAO)
न्यायिक सदस्य / JUDICIAL MEMBER

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

चेन्नई / Chennai; दिनांक / Dated : 22-06-2022
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