

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, JM AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ ITA No.749/Chny/2023
(निर्धारण वर्ष / Assessment Year: 2022-23)

M/s. Holy Cross Educational Trust Represented by Managing Trustee Mrs. Arputharaj Christina Bridget Teppakulam, Trichy-620 001.	बनम / Vs.	CIT (Exemptions) Chennai.
स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No. AAATH-1583-P		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओर से/ Appellant by	:	None
प्रत्यर्थी की ओर से/ Respondent by	:	Shri D.Hema Bhupal (JCIT)- Ld.DR

सुनवाई की तारीख/ Date of Hearing	:	25-07-2023
घोषणा की तारीख / Date of Pronouncement	:	25-07-2023

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. At the time of hearing of captioned appeal, none appeared for assessee. The Ld. Sr. DR pleaded for dismissal of the appeal.
2. The Registry has noted delay of 185 days in the appeal, the condonation of which has been sought by the assessee on the strength of affidavit of the Managing Trustee. Considering the fact that the assessee is a Trust, we condone the delay and admit the appeal for adjudication on merits. The assessee is aggrieved by denial of registration u/s 80G(5).

3. Upon perusal of paras-4 to 7 of impugned order, it could be seen that the assessee did not appear before registration authority and failed to file the requisite information / documents which resulted into rejection of application.

4. Keeping in mind the principle of natural justice, we deem it fit to provide another opportunity of hearing to the assessee. Accordingly, the matter of registration is restored back to the file of Ld. CIT(exemptions) for fresh consideration with a direction to the assessee to substantiate its case.

5. The appeal stand allowed for statistical purposes.

Order pronounced on 25th July, 2023.

Sd/-

(V. DURGA RAO)

न्यायिक सदस्य/JUDICIAL MEMBER

Sd/-

(MANOJ KUMAR AGGARWAL)

लेखासदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai; दिनांक Dated :25-07-2023

DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF