

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH, CHENNAI

जस्टिस श्री चंद्रकांत वसंत भडंग, अध्यक्ष एवं श्री मंजुनाथ. जी, लेखा सदस्य के समक्ष
BEFORE Mr.JUSTICE (RETD.) C.V. BHADANG, PRESIDENT
AND SHRI MANJUNATHA.G, ACCOUNTANT MEMBER

आयकर अपीलसं./ITA No.: 1232/CHNY/2023

M/s. Rajalakshmi Srinivasan
Charitable Trust,
83-84, Perungudi Industrial Estate,
Perungudi, Chennai – 600 096.

The Assessing Officer,
vs. Non-Corporate Ward -8(1),
Chennai.

PAN: AAETR 6003L

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri Vikram Vijayaraghavan, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri Nilay Baran Som, CIT

सुनवाई की तारीख/Date of Hearing : 23.01.2024

घोषणा की तारीख/Date of Pronouncement : 23.01.2024

आदेश /ORDER

PER JUSTICE (RETD.) C.V.BHADANG, PRESIDENT:

The challenge in this appeal at the instance of the appellant assessee is to the order dated 08.09.2023 passed by the CIT(Exemption), Chennai, thereby rejecting the application filed by the appellant seeking registration u/s.12AB of the Income Tax Act, 1961 (hereinafter the 'Act') for non-compliance.

2. We have heard the parties, perused the record. The Id.counsel for the appellant has taken us through paras 4 & 5 of the impugned order which refers to two emails, which according to the CIT(Exemption) have not been responded by the appellant. The

Id.counsel has pointed out at pages 12 & 13 of the paper-book in which the e-mail address on which these notices were sent reads as 'arvindthyagarajan@spinfoteqh.com'. The Id.counsel has pointed out that the correct e-mail address reads as 'arvindthyagarajan@spincotech.com'. The Id.CIT-DR has also fairly conceded that there appears to be an inadvertent error in mentioning the e-mail address. Thus, it cannot be said that there was proper service of notice.

3. In that view of the matter, we find that the application needs to be restored to the file of the CIT(Exemption) for disposal according to law. The appeal therefore succeeds. The impugned order is hereby set aside and the application u/s.12AB of the Act is restored back to the file of the CIT(Exemption) for disposal according to law.

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

Order pronounced in the open court at the time of hearing on 23rd January, 2024 at Chennai.

Sd/-

(मंजुनाथ. जी)

(MANJUNATHA.G)

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(जस्टिस चंद्रकांत वसंत भडंग)

(JUSTICE C.V. BHADANG)

अध्यक्ष/PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 23rd January, 2024

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त /CIT
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF.