

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI
श्री वी दुर्गा राव न्यायिक सदस्य एवं श्री जी. मंजुनाथा, लेखा सदस्य के समक्ष
Before Shri V. Durga Rao, Judicial Member &
Shri Manjunatha, G., Accountant Member
आयकर अपील सं./I.T.A. No.1375/Chny/2023

S.K.V. Educational Trust,
No. 21A, Nambikkai Arudhra Street,
T S Krishna Nagar, Mogappair,
Chennai 600 037.

Vs. The Income Tax Officer,
Exemptions Ward-3,
Chennai.

[PAN:AAZTS7120G]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by

Shri G. Baskar, Advocate &
Shri P.M. Kathir, Advocate

प्रत्यर्थी की ओर से/Respondent by

Shri Nilay Baran Som, CIT

सुनवाई की तारीख/ Date of hearing

: 01.02.2024

घोषणा की तारीख /Date of Pronouncement

: 07.02.2024

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 24.11.2022.

2. The appeal filed by the assessee is delayed by 309 days in filing the appeal, for which, the assessee has filed detailed petition for condonation of the delay in the form of an affidavit. By referring to the above affidavit, the Id. Counsel for the assessee has submitted that there

is reasonable cause for the delay and the delay in filing the appeal is neither wilful nor wanton and prayed for condonation of delay and to admit the appeal for adjudication. Against the above submissions, the Id. DR has not raised any serious objection. Considering the affidavit filed for condonation of delay, we hereby condone the delay in filing the appeal and admit the appeal for adjudication.

3. Brief facts of the case are that the assessee filed an application on 02.05.2022 in Form No. 10AB under section 12A(1)(ac)(iii) of the Income Tax Act, 1961 [“Act” in short] seeking grant of registration under section 12AB of the Act. Accordingly, the assessee was requested to furnish relevant documents/details. Since there was no response from the assessee, the Id. CIT(E) rejected the application filed by the assessee.

4. On being aggrieved, the assessee is in appeal before the Tribunal. By filing copies of various documents including trust deed, the Id. counsel for the assessee has submitted that no notice has been served on the registered e-mail ID of the assessee and prayed for affording an opportunity to furnish complete details as required by the Id. CIT(E).

5. On the other hand, the Id. DR fairly conceded that the assessee may be afforded one more opportunity of being heard.

6. We have heard both the sides, perused the materials available on record and gone through the order passed by the Id. CIT(E) including paper book filed by the assessee containing trust deed, Form 10A filed by the assessee and other documents. Since proper notice to the assessee's e-mail ID was not served upon, the assessee was not able to furnish complete details before the Id. CIT(E) for grant of registration under section 12AB of the Act. 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 reasonable opportunity of being heard to the assessee and decide grant of registration under section 12AB of the Act in accordance with law after considering the details as may be filed by the assessee.

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

Order pronounced on 07th February, 2024 at Chennai.

Sd/-
(MANJUNATHA, G.)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, 07.02.2024

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to: 1. अपीलार्थी/Appellant, 2. प्रत्यर्थी/ Respondent, 3. आयकर आयुक्त/CIT, 4. विभागीय प्रतिनिधि/DR & 5. गार्ड फाईल/GF.