

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH, CHENNAI**

श्री महावीर सिंह, उपाध्यक्ष एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष
**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: 1590/CHNY/2023

M/s. Katravai Patravai
TNR Garden,
62/41, Duraiswamy Road,
Vadapalani,
Chennai – 600 026.

Vs. The Commissioner of Income Tax
(Exemptions),
Chennai -34.

PAN: AADTK 9117F

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Shri M. Karunakaran, Advocate
: Shri R. Clement Ramesh Kumar, CIT

सुनवाई की तारीख/Date of Hearing : 08.02.2024
घोषणा की तारीख/Date of Pronouncement : 08.02.2024

आदेश / O R D E R

PER MAHAVIR SINGH, VICE PRESIDENT:

This appeal by the assessee is arising out of the order of the Commissioner of Income Tax (Exemption), Chennai rejecting Form No.10AB dated 28.06.2023 filed for seeking registration u/s.12AB of the Income Tax Act, 1961 (hereinafter the 'Act').

2. At the outset, the Id.counsel for the assessee drew our attention to the grounds raised against the rejection of application for registration of Trust u/s.12AB of the Act by the CIT(Exemption), as the

assessee received two notices through e-mail and the e-mail was not in use and consequently could not be seen by the assessee. Hence, he requested for one more opportunity.

3. On the other hand, the Id.CIT-DR drew our attention to para Nos.4 & 5 of the order of CIT(Eemption), where the notices were served on assessee by e-mail through ITBA / e-filing portal as per law.

4. We have heard rival contentions and gone through facts and circumstances of the case. We noted that the main argument of the Id.counsel for the assessee is that the CIT(Exemption) is not justified in rejecting the application for registration filed by the assessee u/s.12AB of the Act, for want of response to the notices issued. The Id.counsel submitted that the two notices issued by the CIT(Exemption) was through e-mail to the email id, katravaipatravai19@gmail.com, registered at the time of getting the PAN and which was not in use. He further submitted that the e-mail ids used by the assessee while filing the return of income is katravaipatravai.edu@gmail.com and j.vimitha@gmail.com. Since, the notices were sent to the e-mail id, which is not in use, the assessee is unaware of the notices. The Id.counsel stated that the assessee is eager to get permanent registration u/s.12AB of the Act and if the

notices were received, the assessee would have responded to the same. Admittedly, the CIT(Exemption) has rejected the application filed by assessee for non-compliance of notices. Therefore, the Id.counsel for the assessee requested one more opportunity to the assessee to represent its case before the CIT(Exemption) and to furnish the required details. In view of the above reasons, we are of the view that proper opportunity of being heard could not be provided or could not be availed by the assessee and hence, in the interest of justice, we set aside the order of CIT(Exemption) and remand the matter back to his file for fresh adjudication.

5. 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 8th February, 2024 at Chennai.

Sd/-

(मनोज कुमार अग्रवाल)

(MANOJ KUMAR AGGARWAL)
लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(महावीर सिंह)

(MAHAVIR SINGH)
उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 8th February, 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.