

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

मजनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं
मजनीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।
BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM
AND HON'BLE SHRI MANU KUMAR GIRI, JM

आयकर अपील सं. ITA No.97/Chny/2024

Tamilnadu Basketball Association SDAT Multipurpose Indoor Stadium Sydenhams Road Periyamet, Chennai – 600 003	बनम/ Vs.	CIT-Exemptions Chennai – 600 034
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AAGAT-4957-Q		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri D. Anand (Advocate) – Ld. AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri R.Clement Ramesh Kumar (CIT) - Ld. AR

सुनवाई की तारीख/ Date of Hearing	:	16-04-2024
घोषणा की तारीख / Date of Pronouncement	:	16-04-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aggrieved by rejection of application filed in Form No.10AB on 06.10.2022 for seeking approval under clause (iii) of first proviso to sub-section (5) of Sec.80G vide impugned order dated 30.04.2023, the assessee is in further appeal before us.
2. The registry has noted delay of 197 days in the appeal, the condonation of which has been sought by Ld. AR on the strength of affidavit of Secretary of appellant association. It has been submitted that consequent to impugned order rejecting Form No.10AB, the assessee

attempted to re-file the same in the month of June and July, 2023 but the attempt was in futility which was resolved only on 18.08.2023 and the assessee was advised to re-file the same. The assessee attempted to re-file the same again during September and October, 2023 which also remained futile. Accordingly, as per legal advice, the assessee preferred present appeal against impugned order. It has further been submitted that the delay was neither willful nor wanton but due to above circumstances. Though Ld. CIT-DR has opposed condonation of delay, however, considering the contents of affidavit, the bench deems it fit to condone the delay and accordingly, we proceed with disposal of appeal on merits. The Ld. AR has pleaded for another opportunity of hearing. The Ld. AR has also referred to various decisions of this Tribunal holding the field in assessee's favor.

3. Upon perusal of para-9 of impugned order, it could be seen that the assessee failed to fail to any reply / explanation to the letter issued by Ld. CIT(E). The Ld. CIT(E) rejected the application on the ground that the activities of the assessee commenced before April, 2022 and the present application filed on 06.10.2022 was not preferred within the prescribed time limit. Accordingly, the application was rejected as non-maintainable. Aggrieved, the assessee is in further appeal before us.

4. In view of the fact that the assessee has not furnished the requisite details and also considering the various decisions of Tribunal holding the field, we deem it fit to grant another opportunity of hearing to the assessee. Accordingly, the impugned order is set aside and the issue of registration stand restored back to the file of Ld. CIT(E) for de novo adjudication after affording opportunity of hearing to the assessee. The assessee is directed to substantiate its application.

5. The appeal stand allowed for statistical purposes.

Order pronounced on 16th April, 2024.

Sd/-
(MANU KUMAR GIRI)
न्यायिक सदस्य / JUDICIAL MEMBER

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

चेन्नई Chennai; दिनांक Dated : 16-04-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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