

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

महनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं
महनीय 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.137/Chny/2024

Coimbatore Yarn Merchants and Brokers Association 84, Bashyakarlu Road, R.S.Puram East S.O, Coimbatore-641 002.	बनम/ Vs.	CIT-Exemptions Chennai – 600 034
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AAAAC-0631-Q		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri G.Tarun (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 10.05.2023 for seeking approval under clause (iii) of first proviso to sub-section (5) of Sec.80G vide impugned order dated 10.11.2023, the assessee is in further appeal before us.

2. The registry has noted delay of 10 days in the appeal, the condonation of which has been sought by Ld.AR. Considering the period of delay, we condone the delay and admit the appeal for adjudication. 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. The Ld. Sr. DR submitted that the assessee did not file requisite details as called for by Ld. CIT(E).

3. Upon perusal of para-6 of impugned order, it could be seen that the assessee failed to fail to any reply / explanation to the show cause notice issued by Ld. CIT(E). The Ld. CIT(E) rejected the application for non-compliance. 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/-	Sd/-
(MANU KUMAR GIRI)	(MANOJ KUMAR AGGARWAL)
न्यायिक सदस्य / JUDICIAL MEMBER	लेखक सदस्य / ACCOUNTANT MEMBER

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

आदेशकीप्रतिलिपिअप्रेषित/Copy of the Order forwarded to :

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