

आयकर अपीलीय अधिकरण, बी न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' 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.1511/CHNY/2023

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

v. The Commissioner of Income
Tax (Exemptions),
Chennai 600 034.

PAN: AAETR 6003L

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Shri R.Vijayaraghavan, Advocate
: Shri V. Nandakumar, IRS, CIT.

सुनवाई की तारीख/Date of Hearing : 09.04.2024.

घोषणा की तारीख/Date of Pronouncement : 09.04.2024.

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 06.04.2023 filed for seeking approval under clause (iii) of first proviso to section 80G(5) of the Income Tax Act, 1961 (hereinafter the 'Act') vide order dated 31.10.2023.

2. The only issue in this appeal of assessee is as regards to the order of CIT(A) rejecting the application filed in Form No.10AB on 06.04.2023 under clause (iii) of first proviso to section 80G(5) of the Act, seeking approval / registration u/s.80G of the Act.

3. At the outset, the Id.counsel for the assessee filed copy of the Tribunal's order dated 23.01.2024 in assessee's own case in ITA No.1232/CHNY/2023, wherein the Tribunal had remitted the matter back to the file of the CIT(Exemption) to decide the registration u/s.12AB of the Act. Since the registration u/s.12AB of the Act has been sent back to the file of the CIT(Exemption) to decide on merits, on similar facts this application for seeking approval u/s.80G(5) of the Act is also set aside and matter remanded back to the file of the CIT(Exemption). Accordingly, the order of the CIT(Exemption) is set aside and appeal restored back to his file for adjudication on merits.

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

Order pronounced in the open court at the time of hearing on 9th April, 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 9th April, 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.