

आयकर अपीलीय अधिकरण “ए” न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH, CHENNAI

माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं
माननीय 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.360/Chny/2024

Shanmuganathapuram Elayathangudi Okkur Udayar Sree Andathal Trust No.2/222, Middle Street Shanmuganathapuram, Sivagangai – 630 314	बनम/ Vs.	CIT (Exemptions) Chennai
स्थायी लेखासं./जी आइ आरसं./PAN/GIR No. AAPTS-8630-R		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri J. Saravanan (Advocate) - Ld. AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri Nilay Baran Som (CIT) – Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	29-04-2024
घोषणा की तारीख / Date of Pronouncement	:	01-05-2024

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aggrieved by rejection of an application filed in Form No.10AB seeking registration u/s 12A(1)(ac)(iii) by Ld. Commissioner of Income Tax (Exemption) vide impugned order dated 12-12-2023, the assessee is in further appeal before us. The Ld. AR submitted that the assessee failed to make any effective representation and therefore,

another opportunity may be granted to the assessee. The Ld. CIT DR opposed the same.

2. Though the assessee has remained negligent, however, keeping in mind the principle of natural justice, we deem it fit to grant another opportunity to the assessee to substantiate its case. Accordingly, the application is restored back to Ld. CIT(E) for fresh adjudication after affording reasonable opportunity of hearing to the assessee. The assessee is directed to substantiate its case and file requisite details forthwith failing which Ld. CIT(E) shall be at liberty to proceed with disposal of application on merits.

3. The appeal stand allowed for statistical purposes.

Order pronounced on 1st May, 2024

Sd/- (MANU KUMAR GIRI) न्यायिक सदस्य / JUDICIAL MEMBER	Sd/- (MANOJ KUMAR AGGARWAL) लेखासदस्य / ACCOUNTANT MEMBER
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चेन्नई Chennai; दिनांक Dated : 01-05-2024

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आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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