

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

माननीय श्री एस. एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।
BEFORE HON’BLE SHRI S.S. VISWANETHRA RAVI, JM AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं. ITA No.89/Chny/2024

Sri Ayyasamy Thirukovil Trust No.2/29, Ayyasamy Kovil Street Jagirnaickenpalayam Coimbatore – 641 109	बनाम / Vs.	ITO Non-Corporate Ward -1(4) Coimbatore
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AARTS-6696-K		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकी ओरसे/ Appellant by	:	Shri S.Sridhar (Advocate) Erode -Ld. AR
प्रत्यर्थीकी ओरसे/ Respondent by	:	Shri R. Clement Ramesh Kumar (CIT)- Ld. DR

सुनवाईकी तारीख/ Date of Hearing	:	02-05-2024
घोषणाकी तारीख / Date of Pronouncement	:	07-05-2024

आदेश / ORDER

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) vide impugned order dated 15.03.2023, the assessee is in further appeal before us. Upon perusal of para-6 of order, it could be seen that the application has been rejected since the assessee failed to file the requisite details. Aggrieved, the assessee is in further appeal before us. The Ld. AR has sought another opportunity of hearing which has been opposed by Ld. CIT-DR.

2. The registry has noted delay of 243 days in the appeal, the condonation of which has been sought by Ld. AR on the strength of affidavit of Managing Trustee. It has been submitted that Managing Trustee was not aware of the relevant provisions and the representative who handled the Income Tax Matters expired in 2022. Considering the same, we condone the delay and proceed for disposal of appeal on merits.

3. 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. Therefore, we set aside the impugned order and restore the matter back to the file of Ld. CIT(E) for de novo consideration of the application after affording reasonable opportunity of hearing to the assessee. The assessee is directed to substantiate its case and supply the requisite information.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 7th May, 2024

Sd/-

(S. S. VISWANETHRA RAVI)

न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-

(MANOJ KUMAR AGGARWAL)

लेखक सदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai; दिनांक Dated : 07-05-2024

DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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