

आयकर अपीलीय अधिकरण 'बी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
"B" 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.566/Chny/2024

Sree Annai Veerakaliamman Educational Trust I/210, Melavaniyangudi Village Sivagangai – 630 561	बनल / Vs.	CIT (Exemptions) Chennai
स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No. AAFTA-2419-L		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी/ Respondent)

अपीलार्थी की ओर से/ Appellant by	:	Shri J.Saravanan & Shri R.Kannan (Advocates) – Ld. ARs
प्रत्यर्थी की ओर से/ Respondent by	:	Shri Nandakumar (CIT) -Ld. DR

सुनवाई की तारीख/ Date of final Hearing	:	20-05-2024
घोषणा की तारीख/ Date of Pronouncement	:	20-05-2024

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) vide impugned order dated 21.09.2022, 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. 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.

3. The appeal stand allowed for statistical purposes.

Order pronounced on 20th May, 2024.

Sd/- (MANU KUMAR GIRI) न्यायिक सदस्य / JUDICIAL MEMBER	Sd/- (MANOJ KUMAR AGGARWAL) लेखक सदस्य / ACCOUNTANT MEMBER
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चेन्नई Chennai; दिनांक Dated : 20-05-2024
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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