

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

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकरअपीलसं./ ITA No.719/Chny/2024

M/s. TN Apex Skill Development Centre for Logistics Government ITI Campus, Thiru Vi Ka Industrial Estate, Guindy, Chennai - 600 032.	बनाम/ Vs.	CIT(Exemptions) Chennai.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAHCT-9797-R		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी कीओर से/ Appellant by	:	Shri A.V. Balaji, (CA)– Ld.AR
प्रत्यर्थी की ओर से/ Respondent by	:	Shri Nilay Baran Som (CIT)-Ld. CIT. DR

सुनवाई की तारीख/ Date of Hearing	:	21-05-2024
घोषणा की तारीख / Date of Pronouncement	:	21-05-2024

आदेश / ORDER

PER BENCH

1. Aggrieved by rejection of an application filed in Form No.10AB seeking registration u/s 12A(1)(ac)(iv) by Ld. Commissioner of Income Tax (Exemption) vide impugned order dated 25-01-2023, the assessee is in further appeal before us.

2. The Registry has noted delay of 356 days in appeal, the condonation of which has been sought by Ld. AR on strength of affidavit of Managing Director. It has been submitted that e-filing portal was not accessed and the email marked for correspondence was unknown to the

assessee. Considering the fact that the assessee is a trust, we condone the delay and proceed for disposal of appeal on merits.

3. 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.

4. 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.

5. The appeal stand allowed for statistical purposes.

Order pronounced on 21st May, 2024.

Sd/-

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / **ACCOUNTANT MEMBER**

Sd/-

(MAHAVIR SINGH)

उपाध्यक्ष / **VICE PRESIDENT**

चेन्नई Chennai; दिनांक Dated : 21-05-2024
RSR

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai/Coimbatore/Salem/Madurai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF