

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

माननीय श्री एबी टी. वर्की, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI ABY T. VARKEY, JM AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ ITA No.773/Chny/2024

KSA Trust 31/14, Krishnaswamy Avenue, Mylapore, Chennai-600 004.	बनाम/ Vs.	CIT(Exemptions) Chennai.
स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No. AACTK-0469-R		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओर से/ Appellant by	:	Shri T.R.Gopalakrishnan (Advocate)- Ld.AR
प्रत्यर्थी की ओर से/ Respondent by	:	Shri Nilay Baran Som (CIT) -Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	22-05-2024
घोषणा की तारीख / Date of Pronouncement	:	03-06-2024

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 29.01.2024, the assessee is in further appeal before us. Upon perusal of para-6 to 9 of impugned 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 3rd June, 2024

Sd/-
(ABY T. VARKEY)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखा सदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai; दिनांक Dated :03-06-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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