

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH: CHENNAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री जगदीश, लेखासदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.87/Chny/2024

**Integrated Rural Development
Trust,**
10-J-3B Arumuganagar,
Nethaji Street,
SS Bhavanam Kalugumalai,
Tuticorin – 628 552.
[PAN: AAATI-3012-L]

**The Commissioner of Income
Tax (Exemptions),**
Chennai.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: Shri Girish Kumar, Advocate
: Shri R. Clement Ramesh Kumar,
CIT

सुनवाई की तारीख/Date of Hearing

: 27.05.2024

घोषणा की तारीख /Date of Pronouncement

: 27.05.2024

आदेश / **ORDER**

PER JAGADISH, A.M :

Aforesaid appeal filed by assessee is against the order of Learned Commissioner of Income Tax (Exemption), Chennai [hereinafter "CIT(E)"] dated 04.03.2023 rejecting the registration u/s. 12AB of the Income Tax Act, 1961 (hereinafter "the Act").

2. There is a delay of 254 days in filing the appeal by the assessee.

The assessee has given the reason as the absence of Managing

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Trustee, Shri C. Rajendran, who was bedridden during the period under consideration. The assessee has submitted medical certificate in support of its contention to condone the delay. We have considered the petition of delay in filing the appeal and satisfied that there was sufficient cause for not filing appeal within the prescribed time limit. Hence, the delay is condoned accordingly.

3. The assessee is a trust registered u/s. 12AB of the Act and has applied for registration u/s. 12A(1)(ac)(ii) of the Act. The Ld. CIT(E) rejected the application on the ground that it has failed to furnish copy of Form 10A and copy of order of registration issued by CPC in Form 10AC. The Ld. A.R has argued that the trust has submitted all the documents required, but the same has not been considered by Ld. CIT(E). The assessee before us has submitted a copy of Form 10AB, filled for registration and indicated that in column No.5 of the attachments mentioned, it has uploaded copy of registration granted. The assessee has also submitted a copy of Form 10AC issued by CPC which clearly mentioned that the assessee trust is registered from A.Y 2022-23 to A.Y 2026-27.

4. In view of the above, the Ld. CIT(E) was not justified to reject the application for registration on the ground that the assessee has not

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submitted copy of existing registration. Accordingly, the Ld. CIT(E) is directed to reconsider the application for registration, after considering the Form 10AC and Form 10AB submitted by the assessee.

5. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 27th May, 2024.

Sd/-
(महवीर सिंह)
(Mahavir Singh)

उपअध्यक्ष / Judicial Member

चेन्नई/Chennai, दिनांक/Dated: 27th May, 2024.
EDN/-

Sd/-
(जगदीश)
(Jagadish)

लेखा सदस्य / Accountant Member

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

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