

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

श्री यस यस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री जगदीश, लेखक सदस्य के समक्ष
BEFORE SHRI SS VISWANETHRA RAVI, JUDICIAL MEMBER AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.848/Chny/2024
निर्धारण वर्ष /Assessment Year: 2021-22

Pratapmal Jawanthraj Bhandari
Charitable Trust,
121 Pycrofts Road (1st Floor),
Royapettah, Chennai-600004.
[PAN: AAATP-4699-J]

The Dy. Commissioner of
Vs. Income Tax (Exemptions),
Chennai.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

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

: Shri M. Karunakaran, Advocate
: Shri G. Suresh, JCIT

सुनवाई की तारीख/Date of Hearing

: 22.05.2024

घोषणा की तारीख /Date of Pronouncement

: 19.06.2024

आदेश / **ORDER**

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2021-22 is against the order of learned Commissioner of Income Tax, Appeal, Addl/JCIT(A)-3, Bengaluru [hereinafter "CIT(A)"] dated 18.03.2024 vide an intimation issued by CPC, Bengaluru dated 14.09.2022 u/s. 143(1) of the Income Tax Act, 1961 (hereinafter "the Act").

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2. The CPC, Bengaluru in the intimation issued u/s. 143(1) of the Act has denied the exemption claimed by the assessee Trust u/s. 11 of the Act on the ground that audit report in Form-10B has not been filled within the prescribed time.

3. The Ld. A.R has submitted that the assessee trust has been filed Form-10B for A.Y 2021-22 on 01.11.2021 under transaction ID-FOS000354454499. The Ld. A.R has submitted that the due date of submission of Form 10B for A.Y 2021-22 was 15.02.2022 which was further extended to 15.03.2200 and assessee has filled it on 01.11.2021. The Ld. A.R in support has submitted the copy of audited report and the evidence in support of uploading of Form 10B and contended that the Ld. CIT(A) without providing opportunity of being heard has held that Form-10B has not been filled as it is not seen on the e-filing portal .

4. We have heard the rival contentions, and perused the materials available on record. We find that the order has been passed by Ld. CIT(A) ex-parte without providing adequate opportunity of being heard. The assessee in support of its contention that Form 10B has been filled before the prescribed date has submitted the copy of Form 10b signed by auditor and the transaction ID by which document was

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uploaded. We therefore remit the matter back to the file of the Ld. CIT(A) to adjudicate this appeal afresh in accordance with law, after giving reasonable opportunity to the assessee.

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

Order pronounced on 19th June, 2024.

Sd/-
(यस यस विश्वनेत्र रवि)
(SS Viswanethra Ravi)
न्यायिक सदस्य / Judicial Member

Sd/-
(जगदीश)
(Jagadish)
लेखा सदस्य / Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 19th June, 2024.
EDN/-

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