

आयकर अपीलीय अधिकरण “सी” न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“C” 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.1034/Chny/2024

Star Educational Trust 9/7A, Poochakkadu KV R Nagar 1 st Cross Street, Karuvampalayam, Tiruppur-641 604.	बनाम/ Vs.	CIT(Exemptions) Chennai.
स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No. AAVTS-7222-H		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओर से/ Appellant by	:	Shri J. Saravanan(Advocate)- Ld.AR
प्रत्यर्थी की ओर से/ Respondent by	:	Shri Maruthu Pandian (CIT) -Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	24-06-2024
घोषणा की तारीख / Date of Pronouncement	:	24-06-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aggrieved by rejection of an application filed in Form No.10AB for registration u/s 12A(1)(ac)(iv) vide impugned order dated 23-03-2024, the assessee is in further appeal before us. The Ld. CIT (Exemptions) rejected the application as non-maintainable since the assessee selected Section Code 12A(1)(ac)(iv) instead of 12A(1)(ac)(iii) whereas the assessee was already granted provisional registration for 3 years. Consequently, the provisional registration was also canceled as per statutory provisions. Aggrieved, the assessee is in further appeal before us.

2. The Ld. CIT(E) was present during hearing and brought to the notice recent CBDT Circular No.07/2024 dated 25-04-2024 wherein the time limit to file such applications have been extended up-to 30-06-2024. Accordingly, Ld. CIT(E) stated that the assessee has sufficient time to prefer a new application.

3. Accepting the aforesaid submissions, we restore the matter of registration back to the file of Ld. CIT(E). The assessee may prefer fresh application as per stated circular. Thereafter, Ld. CIT(E) may consider any one of the applications of the assessee on merits, as the system / software permits. The assessee is directed to substantiate its application.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 24th June, 2024.

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

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

चेन्नई Chennai; दिनांक Dated :24-06-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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