

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH: CHENNAI**

श्री एबी टी. वर्की, न्यायिक सदस्य एवं
श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.766/Chny/2024
निर्धारण वर्ष/Assessment Year: -

World Life Foundation, No.100, Devadoss Street, VGN Shanthi Nagar, Ambattur Estate, Chennai-600 058.	v.	The Commissioner of – Income Tax (Exemptions), Chennai.
[PAN: AAATW 4115 A]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Shri C.Esder Raj, Advocate
प्रत्यर्थी की ओर से /Respondent by	:	Shri Nilay Baran Som CIT
सुनवाईकीतारीख/Date of Hearing	:	22.05.2024
घोषणाकीतारीख /Date of Pronouncement	:	25.06.2024

आदेश / ORDER

PER ABY T. VARKEY, JM:

This is an appeal preferred by the assessee foundation against the order of the Learned Commissioner of Income Tax (Exemptions)/NFAC, (hereinafter in short "the Ld.CIT(E)"), Chennai, dated 25.01.2024 against the action of the Ld.CIT(E) rejecting the application filed online on 28.08.2023 in Form No.10AB u/s.12A(1)(ac)(iii) of the Income Tax Act, 1961 (hereinafter in short "the Act").



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2. The Ld.CIT(E) while processing the aforesaid application directed the assessee to file the "objects of the Trust/Institution", so that he could verify as to whether the assessee is a charitable organization or not ? And he also directed the assessee to prove the genuineness of its activities, and asked the assessee to file documents as prescribed under Rule 17A of the Income Tax Rules, 1962 (hereinafter in short 'the Rules') including Note on activities and Annual Accounts/Financial Statements of the Institution. However, according to the Ld.CIT(E) despite issuing notice on two occasions i.e. on 21.12.2023 & 09.01.2024 and even after giving final opportunity on 18.01.2024, he found no response from assessee. So, he rejected the application filed by assessee for non-compliance to his aforesaid directions. Before us, the assessee pleads that non-compliance to Ld.CIT(E)'s notice was not deliberate, but the reasons for non-compliance was, because, the assessee didn't get the copy of the notices may be due to glitches in the internet/computer or served to wrong email id supra; and pleaded for one more opportunity before the Ld.CIT(E) and the Ld.AR undertakes to file all the requisite documents as required under Rule 17A and other documents called for by the Ld.CIT(E). In the light of the undertaking given before us, we are inclined to give one more opportunity to the assessee-foundation, and set aside the impugned order of the Ld.CIT(E) and restore the application filed by the assessee for registration u/s.12AB of the Act and direct the assessee to file all relevant



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documents called for by the Ld.CIT(E) (*as stated in the impugned order of the Ld.CIT(E)*); and the Ld.CIT(E) to decide the application of assessee on merits after giving proper opportunity to assessee and in accordance to law.

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

Order pronounced on the 25th day of June, 2024, in Chennai.

Sd/-
(मनोज कुमार अग्रवाल)
(MANOJ KUMAR AGGARWAL)
लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-
(एबी टी. वर्की)
(ABY T. VARKEY)
न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,
दिनांक/Dated: 25th June, 2024.
TLN, Sr.PS

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

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