

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

**माननीय श्री महावीर सिंह, उपाध्यक्ष एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।**  
**BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**आयकर अपील सं. ITA No.898/Chny/2024**

<b>Jayamangalam Foundation</b> D 33, 4 <sup>th</sup> Street, Anna Nagar East, Chennai-600 102.	<b>बनस/</b> <b>Vs.</b>	<b>CIT (Exemption)</b> Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. <b>AACTJ-3635-Q</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकी ओरसे/ <b>Appellant by</b>	:	None
प्रत्यर्थीकी ओरसे/ <b>Respondent by</b>	:	Shri Nilay Baran Som (CIT) -Ld.Sr. DR

सुनवाईकी तारीख/ <b>Date of Hearing</b>	:	24-06-2024
घोषणाकी तारीख / <b>Date of Pronouncement</b>	:	03-07-2024

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aggrieved by rejection of an application filed in Form No.10AB seeking approval u/s 80G(5)(ii) vide impugned order dated 18.10.2023, the assessee is in further appeal before us. Upon perusal of para 5 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. At the time of hearing, none appeared for assessee. The Ld. CIT-DR pleaded for dismissal of the appeal.

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 3<sup>rd</sup> July, 2024*

*Sd/-*  
**(MAHAVIR SINGH)**  
उपाध्यक्ष / **VICE PRESIDENT**

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

चेन्नई Chennai; दिनांक Dated :03-07-2024  
*DS*

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

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