

**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.1092/Chny/2024**

<b>Selva Vinayaka Educational Trust</b> 6/36-B Ram Nivas, Badupatty East Street, Opp.SIDCO Periya patty Post – 637 003. Namakkal Dist.	<b>बनाम/ Vs.</b>	<b>CIT(Exemption)</b> Chennai.
स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No. <b>AAQTS-9435-F</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकी ओरसे/ <b>Appellant by</b>	:	None
प्रत्यर्थीकी ओरसे/ <b>Respondent by</b>	:	Shri S.Maruthu Pandian(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 registration u/s 12A(1)(ac)(iii) vide impugned order dated 19.02.2024, the assessee is in further appeal before us. At the time of hearing, none appeared for assessee. The Ld. Sr. DR pleaded for dismissal of the appeal.
2. Upon perusal of para-5 of impugned order, it could be seen that the assessee failed to make any representation before Ld. CIT(E) to support

the application. Accordingly, the application was rejected against which the assessee is in further appeal before us.

3. Considering the fact that the assessee is adversely affected by impugned order and keeping in mind the principle of natural justice, we deem it fit to grant another opportunity of hearing to the assessee. Accordingly, the impugned order is set aside and the matter of registration is restored back to the file of Ld. CIT(E) for re-consideration after affording another opportunity of hearing to the assessee. The assessee is directed to substantiate its application.

4. The appeal stand allowed for statistical purposes.

*Order pronounced on 3<sup>rd</sup> July, 2024*

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

**Sd/-**  
**(MANOJ KUMAR AGGARWAL)**  
**लेखक 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