

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

श्री मनु कुमार गिरि, न्यायिक सदस्य एवं श्री जगदीश, लेखक सदस्य के समक्ष
BEFORE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1374/Chny/2024

Neelam Charitable Trust,
No.11, Waddels Road,
Kilpauk, Chennai – 600 010.
[PAN: AADTN 4922H]

The Commissioner of Income
Tax (Exemptions),
Chennai.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by

: Shri I. Dinesh, Advocate for
Shri D. Anand, Advocate

प्रत्यर्थी की ओर से /Respondent by

: Shri V. Nandakumar, CIT

सुनवाई की तारीख/Date of Hearing

: 22.07.2024

घोषणा की तारीख /Date of Pronouncement

: 31.07.2024

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee is against the order of Learned Commissioner of Income Tax (Exemption), Chennai [hereinafter “[CIT(E)”] dated 07.03.2023 seeking registration u/s.12AB of the Income tax Act, 1961 (hereinafter “the Act”).

2. The only ground of appeal in this appeal of the assessee is against the rejection of application filed in Form 10AB u/s. 12(1)(ac)(iii) of the Act seeking registration u/s. 12AB of the Act on the ground that

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the assessee has not furnished the relevant documents and clarification. The assessee has filed online application on 30.09.2023 in Form 10AB u/s. 12A(1)(ac)(iii) of the Act seeking registration u/s. 12AB of the Act. The Ld. CIT(E) has issued letter on 29.12.2023 to furnish relevant documents and details and clarification on or before 09.01.2023. The assessee sought time till 21.01.2024. Subsequently, a show cause notice dated 26.02.2024 was issued informing the assessee to furnish the details as the limitation of time for disposal of application expired by 31.03.2024, but the assessee has failed to comply with the notices.

3. Before us, the Ld. AR has submitted that adequate opportunity was not given to the assessee and the order is opposed to the provisions of law and principles of natural justice. The Ld. AR has also submitted the reason for non compliance before the Ld. CIT(E). The Ld. AR further submitted that the Ld. CIT(E) has rejected the application for non prosecution and requested one more opportunity of hearing to file the details before the Ld. CIT(E).

4. On the other hand, the Ld. DR argued that the assessee has not made any submissions, despite of adequate opportunities provided to the assessee, therefore, appeal be dismissed.

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5. We have heard both the parties and gone through the order of the Ld. CIT(E). We find that the Ld. CIT(E) has rejected the application filed by the assessee in Form No.10AB u/s. 12(1)(ac)(iii) of the Act seeking registration u/s. 12AB of the Act due to non compliance with the notices. Before us, the Ld. AR has given the reason for non compliance. We are of the opinion that keeping in view the principles of natural justice, Ld. CIT(E) should re-consider the application. We also direct the assessee to appear before the Ld. CIT(E) on the date of hearing without fail and submit all the relevant documents sought for by the Ld. CIT(E). In view of the above, we remit the matter back to the file of Ld. CIT(E) to re-consider the application filed by the assessee. The appeal filed by the assessee is allowed for statistical purposes.

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

Order pronounced on 31st July, 2024.

Sd/-

(मनु कुमार गिरि)

(Manu Kumar Giri)

न्यायिक सदस्य / Vice President

चेन्नई/Chennai, दिनांक/Dated: 31st July, 2024.

EDN/-

Sd/-

(जगदीश)

(Jagadish)

लेखा सदस्य /Accountant Member

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

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF