

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.1317/Chny/2024

Fetna Trust 545, Ashwin Hospital Campus BKR Nagar, Sathy Road, Coimbatore-641 012.	बनाम/ Vs.	CIT (Exemptions) Chennai.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. AAATF-8041-N		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri Arjun Raj (Advocate) - Ld.AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri Nilay Baran Som (CIT) -Ld.Sr. DR

सुनवाई की तारीख/ Date of Hearing	:	22-07-2024
घोषणा की तारीख / Date of Pronouncement	:	08-08-2024

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)(iii) vide impugned order dated 27-10-2023, the assessee is in further appeal before us. Upon perusal of para-7 of impugned order, it could be seen that the assessee has failed to respond to various notices issued by appropriate authority. Accordingly, the application was rejected for non-compliance. The Ld. AR has pleaded for another opportunity of hearing before Ld. CIT(E) which has been

opposed by Ld. CIT-DR. The registry has noted a delay of 129 days in the appeal, which stand condoned.

2. 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.

3. The appeal stand allowed for statistical purposes.

Order pronounced on 8th August, 2024

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

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

चेन्नई Chennai; दिनांक Dated :08-08-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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