

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

श्री एबी टी. वर्की, न्यायिक सदस्य एवं  
श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND  
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.1572/Chny/2024  
निर्धारण वर्ष/Assessment Year: -

Noorul Emaan Educational Trust, North Street Patemanagarm, Thoothukudi-628 620.	v.	The CIT (Exemptions), Chennai.
[PAN: AACTN 3435 A]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Shri Tarun, Adv. for Shri S. Sridhar, Adv.
प्रत्यर्थी की ओर से /Respondent by	:	Shri A. Sasikumar, CIT
सुनवाईकीतारीख/Date of Hearing	:	22.07.2024
घोषणाकीतारीख /Date of Pronouncement	:	21.08.2024

**आदेश / ORDER**

**PER ABY T. VARKEY, JM:**

This is an appeal preferred by the assessee Trust against the order of the Learned Commissioner of Income Tax (Exemptions), (hereinafter in short "the Ld.CIT(E)"), Chennai, dated 22.03.2024 rejecting the Form 10AB u/s.12A(1)(ac)(iii) of the Income Tax Act, 1961 (hereinafter in short "the Act") seeking registration u/s.12AB of the Act.

2. The Ld. Counsel for the assessee submitted that there is a delay of '3' days in filing of this appeal. Since assessee was prevented by sufficient cause, the Ld. Counsel for the assessee prayed for condonation of delay,



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for which, the Ld.DR didn't raise any serious objection and hence, we condone the delay of '3' days and proceed to adjudicate the appeal on merits.

**3.** At the outset, the Ld.AR of the assessee submitted that the assessee was enjoying provisional registration [for three years] and thereafter, applied for regular registration u/s.12AB of the Act [for five years]. According to the Ld.AR, due to inadvertent error in the application filed in Form 10AB, the assessee has mentioned the nature of activities as "charitable" but in the objects column, it was mentioned as "religious" as one of its objects and therefore, the Ld.CIT(E) issued notices to the assessee and found that assessee didn't respond to the notices. Therefore, he rejected the application as well as cancelled the provisional registration. According to the Ld.AR, the assessee didn't receive the purported notice dated 29.02.2024 and therefore, the action of the Ld.CIT(E) to cancel the provisional registration as well as rejecting the application filed by the assessee, is in gross violation of natural justice and therefore, pleaded that one more opportunity be granted to the assessee. Be that as it may, we note that the Ld.CIT(E) has passed an ex parte order, because, the assessee didn't comply with the show cause notice issued dated 29.02.2024. We note that assessee had filed relevant documents in its response dated 08.01.2024 & 09.01.2024 which fact has not been discussed by the Ld.CIT(E). According to the Ld.AR of the



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assessee didn't receive any notice dated 29.02.2024. Therefore, we are of the view that the Ld.CIT(E) ought to have granted proper opportunity of hearing to the assessee before rejecting the application for regular registration u/s.12AB of the Act. Therefore, we set aside the impugned order of the Ld.CIT(E) and restore the application back to the file of the Ld.CIT(E) and direct him to give one more opportunity to the assessee and pass order on merits in accordance to law. The assessee is directed to file all the documents called for by the Ld.CIT(E) and written submissions before the Ld.CIT(E) and the Ld.CIT(E) to pass order in accordance to law.

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

Order pronounced on the 21<sup>st</sup> day of August, 2024, in Chennai.

**Sd/-**

(अमिताभ शुक्ला)

**(AMITABH SHUKLA)**

लेखा सदस्य/**ACCOUNTANT MEMBER**

**Sd/-**

(एबी टी. वर्की)

**(ABY T. VARKEY)**

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 21<sup>st</sup> August, 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