

आयकर अपीलीय अधिकरण “ए” न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“A” 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.1690/Chny/2024

A.G.N Bhakti Seva Trust #1, Antahkarana Gnana Nilayam, Papathiyamman Kovil Street, Kottangal, Adiannamalai Village, Tiruvannamalai-606 604.	बनाम/ Vs.	CIT(Exemption) Chennai.
स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No. AAJTA-9878-R		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओर से/ Appellant by	:	Shri Abhishek Murali (CA) - Ld.AR
प्रत्यर्थी की ओर से/ Respondent by	:	Shri Nilay Baran Som (CIT) -Ld. CIT-DR

सुनवाई की तारीख/ Date of Hearing	:	21-08-2024
घोषणा की तारीख / Date of Pronouncement	:	03-09-2024

आदेश / O R D E R

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 23.04.2024, the assessee is in further appeal before us. Upon perusal of paras-3 & 4 of the impugned order, it could be seen that the application has been rejected in view of the fact that the assessee was not holding requisite Form 10AC and thus, it was not entitled to file the aforesaid application. The assessee did not respond to the hearing notices and

accordingly, the application was rejected. Aggrieved, the assessee is in further appeal before us.

2. The Ld. AR submitted that the assessee, due to advertent error, wrongly selected Clause 12(1)(ac)(iii) instead of 12(1)(ac)(vi). The Ld. AR also submitted that the submissions made by the assessee, in this regard, were not considered by Ld. CIT(E).

3. Apparently, the application has been rejected due to an inadvertent mistake on the part of the assessee. Accepting the submissions of Ld. AR, we restore the matter of registration back to the file of Ld. CIT(E) with a direction to the assessee to substantiate its registration. The Ld. CIT(A) may examine the application of the assessee under correct clause.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 3rd September, 2024

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

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखक सदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai; दिनांक Dated :03-09-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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