

आयकर अपीलीय अधिकरण “सी” न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“C” 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.1093/Chny/2024
(निर्धारण वर्ष / Assessment Year: 2018-19)

Academy of Scientific and Innovative Research AcSIR Headquarters, CSIR-HRDC Campus Sector-19, Kamla Nehru Nagar, Ghaziabad-201 002.	बनाम/ Vs.	ITO Exemption Ward-4 Chennai.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. AAALA-1352-P		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	None
प्रत्यर्थी की ओरसे/ Respondent by	:	Ms. R.Anita (Addl.CIT) -Ld. Sr. DR

सुनवाई की तारीख/ Date of Hearing	:	26-08-2024
घोषणा की तारीख / Date of Pronouncement	:	04-09-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. At the time of hearing, none appeared for assessee. Upon perusal of impugned order dated 12-09-2023, it could be seen that the assessee failed to file Audit Report in Form No.10 as required u/s 12A(1)(b) and accordingly, it was denied exemption as claimed by it u/s 11 & 12. The assessee preferred condonation application before prescribed authority which was pending. Accordingly, the appeal was dismissed. The Ld. Sr. DR pleaded for dismissal of the appeal. The registry has noted delay of 158 days in the appeal, which stand condoned.

2. It is quite clear that the assessee's application seeking condonation of delay is already pending before appropriate authority. The outcome of the same would have direct bearing on the claim of the assessee. Therefore, we restore the appeal back to the file of Ld. CIT(A) to await the outcome of the condonation application and re-adjudicate the appeal on the basis of outcome of the same.

3. The appeal stand allowed for statistical purposes.

Order pronounced on 4th September, 2024

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

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

चेन्नई Chennai; दिनांक Dated :04-09-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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