

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' 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.1891/Chny/2024
निर्धारण वर्ष/Assessment Year: -

Sri Ghantavathara Swami- Kainkarya Trust, F1, Marakathavalli Apts., 14A/5, Desikar Koil, Sannithi Street Thoopul, Kancheepuram-631 501.	v.	The CIT (Exemption), Chennai.
[PAN: AASTS 0639 P]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr.B. Ramakrishnan, FCA
प्रत्यर्थी की ओर से /Respondent by	:	Smt. Gouthami- Manivasagam, JCIT
सुनवाईकीतारीख/Date of Hearing	:	06.09.2024
घोषणाकीतारीख /Date of Pronouncement	:	20.09.2024

आदेश / ORDER

PER ABY T. VARKEY, JM:

This is an appeal preferred by the assessee against the order of the Learned Commissioner of Income Tax (Exemption), (hereinafter in short 'the Ld.CIT(E)'), Chennai, dated 17.05.2023, rejecting the application filed by assessee-Trust on 25.11.2022 in Form No.10AB



:: 2 ::

u/s.12A(1)(ac)(iii) of the Income Tax Act, 1961, seeking registration u/s.12AB of the Act.

2. At the outset, the Ld. Counsel for the assessee submitted that there is a delay of '361' days in filing of this appeal. And we note from materials placed before us that due to reasons beyond the control of assessee-Trust, it was prevented from filing of Appeal within time-limit. Therefore, we condone the delay of '361' days in filing of Appeal; and proceed to adjudicate the appeal on merits.

3. The Ld. Counsel for the assessee assailing the impugned action of the Ld.CIT(E), pointed out that he has passed an *ex parte* order qua assessee. We note that the assessee-Trust couldn't appear/represent before the Ld.CIT(E), which prompted the Ld CIT(E) from passing the impugned order. But, we note that it wasn't due to deliberate omission on part of assessee-Trust; and it was because of the fact that assessee didn't get notices from office of Ld CIT(E) due to technical glitches in the network/computer and hence, there was per-se violation of natural justice and therefore, we are of the considered opinion that assessee need to be granted one more opportunity before the Ld.CIT(E), and hence, we are inclined to set aside the impugned order of the Ld.CIT(E) and restore the application filed by assessee-Trust on 25.11.2022 in Form No.10AB u/s.12A(1)(ac)(iii) of the Income Tax Act, 1961, seeking registration



ITA No.1891/Chny/2024 (AY -)
Sri Ghantavathara Swami Kainkarya Trust

:: 3 ::

u/s.12AB of the Act back to the file of the Ld.CIT(E) to decide the same on merits after hearing the assessee.

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

Order pronounced on the 20th day of September, 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: 20th September, 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