

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई।
**IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH: CHENNAI**

श्री एबी टी. वर्की, न्यायिक सदस्य एवं
श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष
**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.1700/Chny/2024

निर्धारण वर्ष /Assessment Year: -

Aruwe, No.11, Solaiamman Koil Street, Ayanavaram, Chennai-600 23.	v.	The CIT (Exemptions), Chennai.
[PAN: AAATA 7583 J]		
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr.D. Anand, Advocate
प्रत्यर्थी की ओर से /Respondent by	:	Mr. Nilay Baran Som, CIT
सुनवाईकीतारीख/Date of Hearing	:	21.08.2024
घोषणाकीतारीख /Date of Pronouncement	:	18.10.2024

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)"), dated 09.04.2024 rejecting the application filed by the assessee in Form 10AB dated 02.10.2023 u/s.80G(5) of the Income Tax Act, 1961 (hereinafter in short "the Act") and also cancelling the approval already granted u/s.80G for five years dated 14.10.2021.



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2. The Ld.AR brought to our notice that the assessee has been granted approval on 14.10.2021 by the Ld.CIT(E) from 14.10.2021 for AYs 2022-23 to 2026-27 u/s.80G(5) of the Act for five years and placed a copy of the order. However, inadvertently the assessee filed another application on 02.10.2023 in Form 10AB, which application has been rejected by the Ld.CIT(E) and also canceled the approval granted earlier by the department on 14.10.2021, without prior notice. We don't countenance this impugned action of the Ld.CIT(E). We note that the assessee Trust was granted approval u/s.80G(5) of the Act on 14.10.2021 from AYs 2022-23 to 2026-27 and therefore, had to necessarily file application for renewal before expiry of six months of AY 2026-27, and instead, the assessee has filed it inadvertently on 02.10.2023, which application was per-se premature.

3. And since, the assessee is enjoying the approval u/s.80G(5)(i) of the Act for five years from AYs 2022-23 to 2026-27, the ibid application filed by assessee inadvertently on 02.10.2023 is held to be premature and therefore, infructuous; and since the Ld.CIT(E) has cancelled the earlier approval granted on 14.10.2021 without prior notice/granting opportunity of hearing, it is held to be bad in law, and so we set aside the same and direct the Ld.CIT(E) to restore the approval granted on 14.10.2021 for five years [i.e., AYs 2022-23 to 2026-27].



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

Order pronounced on the 18th day of October, 2024, in Chennai.

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

Sd/-
(एबी टी. वर्की)
(ABY T. VARKEY)
न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 18th October, 2024.

TLN, Sr.PS

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीय प्रतिनिधि/DR
5. गार्डफाईल/GF