

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH: CHENNAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री जगदीश, लेखासदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.2176/Chny/2024

Seemais Trust,
2/248-A,
Shirdi Saibaba Dharmashala,
Siddhagiri, Yedapalli, Coonor,
The Nilgiris – 643 104.
[PAN: AARTS 7246M]

Vs. The Commissioner of Income
Tax (Exemption),
Chennai.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: Ms. B. Agnus Jennifer, Advocate
: Shri R. Clement Ramesh Kumar, CIT

सुनवाई की तारीख/Date of Hearing

: 21.10.2024

घोषणाकी तारीख /Date of Pronouncement

: 21.10.2024

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee is against the order of Learned Commissioner of Income Tax (Exemption), Chennai [hereinafter "CIT(E)"] dated 19.06.2024 rejecting the application filed in Form No.10AB u/s. 12(1)(ac)(iii) seeking registration u/s. 12AB of the Income-tax Act, 1961 (hereinafter "the Act").

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2. The assessee has filed online application on 12.12.2023 in Form No.10AB u/s. 12A(1)(ac)(v) of the Act seeking registration u/s. 12AB of the Act. The Ld. CIT(E) has issued notice on 15.05.2024 to furnish the relevant documents and details on or before 24.05.2024 which remained un-complied. The Ld. CIT(E) has issued further show cause notice on 28.05.2024 giving final opportunity to furnish the details by 03.06.2024, which again was not complied. The Ld. CIT(E) therefore, rejected the application filed by the assessee seeking registration u/s. 12AB of the Act.

3. The Ld. Authorized Representative (A.R) of the assessee before us has submitted that sufficient opportunity was not provided as the final hearing notice was issued on 28.05.2024 to provide details on 03.06.2024 which provided only 4 working days and by the time the assessee gathered the information , the Ld. CIT(E) passed order ex-parte rejecting the application. The Ld. AR has argued that the order was passed ex-parte and sufficient time was not provided , one more opportunity may be provided to file the relevant documents.

4. The Ld. Departmental Representative (DR), on the other hand, supported the order passed by the Ld. CIT(E) rejecting the application as the assessee has not complied with the notices issued.

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5. We have heard the rival submissions, and perused the materials available on record. The assessee has been issued final show cause notice on 28.05.2024 and only four working days has been given. We are of the opinion that keeping in view the principles of natural justice, the assessee be provided with another opportunity of hearing to substantiate his case before the Ld. CIT(E). Accordingly, we set aside the order passed by the Ld. CIT(E) and remit the matter back to the file of the Ld. CIT(E) to consider the application of the registration afresh in accordance with law, after giving reasonable opportunity to the assessee. We also direct the Assessee to appear before the Ld. CIT(E) on the date of hearing without fail. In view of the above, the appeal filed by the assessee is allowed for statistical purposes.

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

Order pronounced in the open Court on 21st October, 2024.

Sd/-
(महवीर सिंह)
(Mahavir Singh)

उपध्यक्ष / Vice President

Sd/-
(जगदीश)
(Jagadish)

लेखा सदस्य / Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 17th October, 2024.

EDN/-

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आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF