

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'B' BENCH, CHENNAI
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री एस.आर. रगुनाथा, लेखा सदस्य के समक्ष
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri S.R. Raghunatha, Accountant Member

आयकर अपील सं./I.T.A. Nos.2163 & 2164/Chny/2024

Evergreen City Club,
Sree Venkateshwara Thanga
Dharapuram Road, Oddanchatram,
Oddanchatram S.O. Dindigul 624 619.

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

[PAN:AABAE6117C]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Ms. T.V. Muthu Abirami, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri M. Rajan, CIT
सुनवाई की तारीख/ Date of hearing : 22.10.2024
घोषणा की तारीख /Date of Pronouncement : 29.10.2024

आदेश / O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

Both the appeals filed by the assessee are directed against the order dated 19.03.2024 & 21.03.2024 passed by the Id. Commissioner of Income Tax (Exemption), Chennai under section 12AB(1)(b)(ii) and section 80G(5) of the Income Tax Act, 1961 ["Act" in short] respectively.

2. Since, the issue raised in both the appeals are similar based on the same identical facts, with the consent of the both the parties, we proceed

to hear the appeals together and pass consolidated order for the sake of convenience.

3. First we shall take up appeal in ITA No. 2163/Chny/2024 for adjudication.

4. We find that this appeal was filed with a delay of 88 days. The assessee filed a petition stating reasons for the said delay. Upon hearing both the parties and on examination of the petition, we find that the reasons stated by the assessee are bonafide, which really prevented in filing the appeal in time and accordingly, we condone the delay and admit the appeal for adjudication.

5. The assessee raised 9 grounds of appeal, amongst which the only issue emanates for our consideration as to whether the Id. CIT(E) is justified in rejecting Form 10AB seeking registration under section 12AB of the Act.

6. We note that the assessee filed online application on 30.09.2023 in Form 10AB seeking registration under section 12AB of the Act. The Id. CIT(E), while processing the application, asked the assessee to show-cause as to why its application should not be rejected on account of reasons mentioned in para 3 of the impugned order. In response to

such show-cause notice, the assessee uploaded the details as reflecting in para 3.3 of the impugned order. According to the Id. CIT(E), the assessee failed to furnish the mandatory details as asked in the questionnaire. For having such no details, the Id. CIT(E) rejected the application of the assessee and cancelled provisional approval.

7. The Id. AR Ms. T.V. Muthu Abirami, Advocate drew our attention to the paper book at page 55 and submits that the assessee has submitted everything in detail, but, however, not considered by the Id. CIT(E). Further, she drew our attention to page 145 of the paper book and submits that all details as sought by the Id. CIT(E) were uploaded in response to the notice dated 07.03.2024. She argued that all details are furnished by the assessee and the Id. CIT(E) could not consider the same while processing Form 10AB under section 12A(1)(ac)(iii) of the Act. She prayed to remand the matter to the file of the Id. CIT(E) for fresh consideration.

8. The Id. DR Shri M. Rajan, CIT vehemently opposed the same. He drew our attention to para 4 of the impugned order and argued that the Id. CIT(E) clearly held that no details were submitted by the assessee as asked in the questionnaire. The Id. CIT(E) rightly rejected

the application of the assessee as there was no mandatory details furnished by the assessee. He vehemently argued that the ground raised by the assessee is liable to be dismissed.

9. Having considered the submissions of the Id. AR and the Id. DR and material evidence as filed by the assessee in the form of paper book, we note that the Id. CIT(E) passed order on 19.03.2024, but, however, there was no reference to documents as furnished vide pages 55 and 145 of the paper book. On perusal of the details as uploaded and indicated in the acknowledgement at pages 55 and 145, we are of the considered opinion that the relevant evidences in support of Form 10AB seeking registration under section 12A(1)(ac)(iii) of the Act are available with the Id. CIT(E). Since the Id. CIT(E) has not considered the relevant evidences, we deem it proper to remand the matter back to the file of the Id. CIT(E) for fresh consideration. The assessee is at liberty to file evidences in support of its claim. Thus, the grounds raised by the assessee are allowed for statistical purposes.

I.T.A. No. 2164/Chny/2024

10. We find that this appeal was filed with a delay of 86 days. The assessee filed a petition stating reasons for the said delay. Upon hearing both the parties and on examination of the petition, we find that the

reasons stated by the assessee are bonafide, which really prevented in filing the appeal in time and accordingly, we condone the delay and admit the appeal for adjudication.

11. We find that the Id. CIT(E) rejected the application seeking approval under section 80G of the Act. Since we have taken a view in remanding the matter to the file of the Id. CIT(E) in 12A(1)(ac)(iii) proceedings, the view taken by us is equally applicable to the application seeking approval under section 80G of the Act. Therefore, we deem it proper to remand the matter back to the file of the Id. CIT(E) for fresh consideration. The assessee is at liberty to file evidences in support of its claim. Thus, the grounds raised by the assessee are allowed for statistical purposes.

12. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced on 29th October, 2024 at Chennai.

Sd/-
(S.R. RAGHUNATHA)
ACCOUNTANT MEMBER

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Chennai, Dated, 29.10.2024

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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