

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
'B' BENCH, CHENNAI**

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री एस.आर.रघुनाथा, लेखा सदस्य के समक्ष  
**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND  
SHRI S.R. RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: 2384/CHNY/2024

**Dr. Chinnamoulana Memorial  
Trust,**  
3-A, Thangaiyan Street,  
Srirangam,  
Trichy – 626 006.

**The CIT(Exemptions),**  
Vs. Chennai.

**PAN: AAATD 3639A**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri S. Sridhar, Advocate  
प्रत्यर्थी की ओर से/Respondent by : Shri M. Murali, CIT

सुनवाई की तारीख/Date of Hearing : 21.11.2024  
घोषणा की तारीख/Date of Pronouncement : 21.11.2024

**आदेश / O R D E R**

**PER GEORGE GEORGE K, VICE PRESIDENT:**

This appeal at the instance of the assessee is directed against CIT(E)'s order dated 22.07.2024, rejecting Form No.10AB filed for seeking approval under section 80G of the Income Tax Act, 1961 (hereinafter the 'Act').

2. At the very outset, we notice that the CIT(E) has passed an ex-parte order. The reason for deciding the appeal ex-parte was that the assessee did not file the details/documents called for and the assessee has not filed its objections for the show-causes notices issued from the office of the CIT(E). It was submitted by the Id.AR that assessee has filed its response on 10.07.2024 seeking extension of time to file the reply citing the non-availability of the Managing Trustee of the Trust, who was not in India during the relevant period. But the CIT(E) without taking note of the same, passed ex-parte order, rejecting the application filed by the assessee for non-compliance. The Id.AR submitted that in the interest of justice and equity, one more opportunity may be provided to represent its case before the CIT(E).

3. The Id.DR supported the order of CIT(E).

4. We have heard rival submissions and perused the material on record. The Office of the CIT(E) had issued show-cause notices directing the assessee to file certain details/documents. Since there was no response by the assessee to the notices issued, the CIT(E) passed ex-parte order. It is the claim of the Id.AR that assessee had submitted its response for the show-cause notice served which was

not taken note by the CIT(E). In the interest of justice and equity, we are of the view that assessee ought to be provided with one more opportunity to represent its case and accordingly the issue is restored to the files of the CIT(E). The assessee is directed to co-operate with the Revenue and shall not seek unnecessary adjournment. It is ordered accordingly.

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

Order pronounced in the open court on 21<sup>st</sup> November, 2024 at Chennai.

Sd/-

(एस.आर. रघुनाथा)

**(S.R. RAGHUNATHA)**

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 21<sup>st</sup> November, 2024

**RSR**

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.

Sd/-

(जॉर्ज जॉर्ज के)

**(GEORGE GEORGE K)**

उपाध्यक्ष /VICE PRESIDENT