

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 Nos.: 2388 & 2389/CHNY/2024

**M/s. Waves Educational Trust,**  
No.1, Arangannal Street,  
Tharamani,  
Chennai – 600 113.

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

**PAN: AAATW 7181Q**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Ms. S. Vidhya, CA  
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:**

These two appeals at the instance of the assessee are directed against two orders of CIT(E) both dated 21.08.2024, rejecting Form No.10AB filed for seeking registration u/s.12AB and approval u/s.80G of the Income Tax Act, 1961 (hereinafter the 'Act').

2. At the very outset, we notice that the CIT(E) has passed ex-parte orders. The reason for deciding the appeals ex-parte was that the assessee did not reply to the notices issued from the office of the CIT(E). The Id.AR submitted that notices issued by the CIT(E) through e-mail went into the spam folder and therefore the notices have been missed inadvertently by the assessee. It was submitted that in the interest of justice and equity, one more opportunity may be provided to represent its cases before the CIT(E).

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

4. We have heard rival submissions and perused the material on record. The Office of the CIT(E) had issued notices by e-mail 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 orders. It is the claim of the assessee that the notices issued through e-mail have been missed inadvertently since it is received in spam folder. 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 cases and accordingly the issues are 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, both the appeals filed by the assessee are 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