

**आयकर अपीलीय अधिकरण 'डी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'D' BENCH, CHENNAI**

**माननीय श्री मनोज कुमार अग्रवाल ,लेखा सदस्य एवं
माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।
BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER
AND HON'BLE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER**

आयकरअपील सं./ ITA No.2472/Chny/2024

Swami Vivekananda Seva Kendra,
No.132, Thirumangai Alwar Street,
Sriperumbudur 602 105.

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

[PAN: AAHTS 5543F]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: Shri. R.S. Balaji, Advocate

प्रत्यर्थी की ओर से /Respondent by

: Shri. A.Sasikumar, IRS,CIT.

सुनवाई की तारीख/Date of Hearing

: 21.11.2024

घोषणा की तारीख /Date of Pronouncement

: 25.11.2024

आदेश / O R D E R

PER MANU KUMAR GIRI (Judicial Member)

This appeal filed by the assessee is arising out of the order of the Ld. Commissioner of Income Tax (Exemption) Chennai (in short "the Ld. CIT (E)") dated 22.07.2024.

2. The assessee has filed an online application on 02.01.2024 in form No.10AB under clause (iii) to first proviso to Section 10(23C) of the Income Tax Act, 1961 (in short "the Act") seeking approval u/s.10(23C) (iii) of the Act. The Ld. CIT(E) on receipt of application has directed the assessee to submit necessary documents to

prove the genuineness of activities of the trust. Ld. CIT(E) has issued several notices, however there was no response from assessee. Hence, the Id. CIT(E) rejected the application. Aggrieved, assessee preferred an appeal before us.

3. Before us, Id. Counsel for the appellant submitted that the Id. CIT(E) had not properly followed the principles of natural justice in true spirit. Ld. Counsel for the appellant further prayed that if an adequate opportunity of hearing is given before the Id. CIT(E), assessee will prosecute the case properly. Per contra, the Ld. CIT-DR pleaded for dismissal of the appeal on the ground that the assessee failed to appear before the CIT(E).

4. We have gone through the order of CIT(E) and submissions addressed by both the parties. We are of the considered view that in the interest of justice assessee should be given one more opportunity before the Id. CIT(E) to file necessary documents and prosecute its case. We are also conscious of the fact that the assessee has not filed the requisite response within the time frame as asked by the Id. CIT(E) as the Managing Trustee was actively involved in social service activities and also due to sudden ill health. Therefore, in the light of aforesaid factual position we deem it fit to set aside this appeal to the file of Id. CIT(E) for denovo adjudication seeking approval u/s.10(23C) (iii) of the Act.

The Id. CIT(E) who shall proceed for denovo adjudication of application in form No.10AB under clause (iii) to first proviso to Section 10(23C) of the Act after providing proper opportunity of hearing to the assessee. The assessee is directed to

substantiate its case forthwith without any fail, failing which Id.CIT(E) shall be at liberty to proceed with the application filed in form 10AB as per law.

5. In the result, the appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 25th day of November, 2024 at Chennai.

Sd/-

(मनोज कुमार अग्रवाल)

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य / JUDICIAL MEMBER

चेन्नई Chennai:

दिनांक Dated : 25-11-2024

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai/Coimbatore/Madurai/Salem.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF