

**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.2469/Chny/2024**

Sri Premika Seva Samithi,  
1152, 5<sup>th</sup> Street,  
Palaniswamy Nagar,  
Melakaveri H.O.,  
Kumbakonam,  
Thanjavur 612002.

**Vs.** The Commissioner of Income Tax  
(Exemption)  
Chennai 600 034.

**[PAN: AAABN 0049G]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Shri. S.Darshan Bothra, C.A.,  
: 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 24.07.2024.

2. The assessee has filed an online application on 01.02.2024 in form No.10AB u/s.12A(1) (ac) (iii) of the Income Tax Act, 1961 ( in short "the Act") seeking

registration u/s.12AB of the Act. The Id. CIT(E) on receipt of application for registration 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 and cancelled the registration. 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 submitted that notice dated 05.07.2024 was issued with a direction to furnish the details by 10.07.2024, i.e within a short period of five days. Ld. Counsel 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 to meet the ends of the justice assessee should be given one more opportunity before the Id. CIT(E) since the time gap given by the Id. CIT(E) to furnish the details is only five days. 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 of application for registration. The Id. CIT(E) who shall proceed for denovo adjudication of application in form

10AB u/s.12A(1)(ac)(iii) 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 of registration 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