

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' BENCH, CHENNAI
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri Amitabh Shukla, Accountant Member

आयकर अपील सं./I.T.A. No.2419/Chny/2024

Sri Sakthi Saibaba Thirukoil Trust,
D. No. 766-B, Poojai Arasu Street,
Kothamangalam, Sivagangai 630 105.
[PAN: ABGTS9663N]

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

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri Dharshan Bothra, C.A.
प्रत्यर्थी की ओर से/Respondent by : Shri R. Clement Ramesh Kumar, CIT
सुनवाई की तारीख/ Date of hearing : 20.11.2024
घोषणा की तारीख /Date of Pronouncement : 27.11.2024

आदेश /O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order dated 18.07.2024 passed by the Id. Commissioner of Income Tax (Exemption), Chennai in rejecting the application filed in Form 10AB under section 12A(1)(ac)(iii) of the Income Tax Act, 1961 ["Act" in short].

2. We note that the assessee filed online application on 10.01.2024 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. For having no such details, the Id. CIT(E) rejected the application of the assessee.

3. The Id. AR Shri Dharshan Bothra, C.A. drew our attention to the paper book at pages 19 & 20 and submits that the assessee has submitted everything in detail, but, however, not considered by the Id. CIT(E). Further, he drew our attention to page 18 of the paper book and submits that details as sought by the Id. CIT(E) were uploaded on 03.07.2024 in response to the notice dated 24.05.2024. He argued that 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. He prayed to remand the matter to the file of the Id. CIT(E) for fresh consideration.

4. The Id. DR Shri R. Clement Ramesh Kumar, CIT 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 in response to the notices issued and argued that the Id. CIT(E) rightly rejected the application of the assessee as there was no details furnished by the assessee.

5. 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 18.07.2024, but, however, there was no reference to documents as furnished by the assessee. On perusal of the details as uploaded and indicated in the acknowledgement at pages 18 to 20, 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.

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

Order pronounced on 27th November, 2024 at Chennai.

Sd/-
(AMITABH SHUKLA)
ACCOUNTANT MEMBER

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

Chennai, Dated, 27.11.2024

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.