

आयकर अपीलीय अधिकरण, "ए", यपीठ,चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH, CHENNAI**

माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य एवं
माननीय श्री एस.आर. रघुनाथा, लेखा सदस्य के समक्ष

**BEFORE HON'BLE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND
HON'BLE SHRI S.R. RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.1828 /CHNY/2024

AGA VIZHI Charitable Trust,
204, Subam Residency,
Chinnathirupathy,
Salem 636 008.

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

PAN: AAETA 5952B

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Shri P.M. Kathir, Advocate
: Shri Nilay Baran Som, IRS, CIT.

सुनवाई की तारीख/Date of Hearing

: 29.10.2024

घोषणा की तारीख/Date of Pronouncement

: 29.11.2024

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 17.05.2024

2. The assessee has filed an application on 17.11.2023 in form No.10AB

under Rules 17A of the Income Tax Rules, 1962 (in short "the Rules") seeking registration u/s.12A (1) (ac)(v) of the Income Tax Act, 1961 (in short "the Act"). The CIT (E) to know the genuineness of the activities of the trust has requested assessee vide letter dated 02.04.2024 through e-Filing/ ITBA portal to furnish Note on activities, Annual Accounts of the trust, financial Statements of the trust etc., either by uploading online in the e-filing portal or by Post, on or before 17.04.2024. The assessee submitted the submissions on 12.04.2024. The Id CIT(E) noticed certain irregularities / inconsistencies / anomalies and accordingly, a show cause notice dated 08.05.2024 was issued to the assessee. In response to the show cause notice dated 08.05.2024, the applicant filed letter on 15.05.2024 and stated that it has not violated any of the provisions of the law and will register the amendment after obtaining approval from the Commissioner of Income Tax and requested for the approval. However, explanation furnished by the applicant was not accepted by the Id. CIT(E) and rejected the application for registration. Aggrieved, assessee filed an appeal before us.

3. The Id. counsel argued the same points what is narrated in the grounds of appeal. He further submitted that as per the provisions of section 12A(1)(ac)(v), there is no facility to file such purported form, hence filed the same in letter form. Per contra, the Id.DR relied upon the order of the Id.CIT(E).

4. We have heard the rival submissions and perused the record and find that the Id.CIT(E) erred in not entertaining the application on hyper technical ground. The Id.CIT(E) was supposed to see whether objects as submitted by the assessee in the application for registration are as per law or not. Hence, summary dismissal of the application for registration filed in Form 10AB seeking registration u/s 12A(1)(ac)(v) on hyper technical ground is not justified. Therefore, we set aside the impugned order passed by the Id.CIT(E) and direct him to decide the application for registration filed on 17.11.2023 in Form 10AB seeking registration u/s 12A(1)(ac)(v) on merits as per law.

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

Order pronounced in the open court on 29th day of November 2024 at Chennai.

Sd/-

एस.आर. रघुनाथा

(S.R. RAGHUNATHA)

लेखा सदस्य/ ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 29th November, 2024

KV

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त /CIT, Chennai/Coimbatore/Madurai/Salem.
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF.

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य / JUDICIAL MEMBER