

आयकर अपीलीय अधिकरण 'बी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' 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

आयकर अपील सं./ ITA No.2459/Chny/2024

S K N N S M Society,
88, Ragoon Nagara Viduthi,
Coral Merchant Street,
Mannady,
Chennai 600 001.

Vs. The Commissioner of Income Tax
Exemptions,
Chennai.

[PAN: AADTS 7646D]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Shri J. Saravanan, Advocate
: Ms C. Vatchala, IRS, CIT.

सुनवाई की तारीख/Date of Hearing

: 10.12.2024

घोषणा की तारीख /Date of Pronouncement

: 10.12.2024

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 06.08.2024.

2. Brief facts of the case are that the assessee filed an application dated 13.03.2024 in form 10AB under Rule 17A of the Income Tax Rules, 1962 (in short "the Rule") seeking approval u/s.80G(5)(iii) of the Income Tax Act, 1961 (in short

‘the Act’). The Id. CIT(E) issued a letter dated 06.06.2024 to furnish detailed note on the activities actually carried by the trust and assessee vide letter dated 06.06.2024 had submitted reply to the questionnaire. Further, the Id. CIT(E) issued another show cause notice dated 11.07.2024 requesting the assessee trust to furnish complete details to know whether the trust is a religious cum charitable trust or not on or before 16.07.2024. 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. Id. Counsel for the appellant further submitted that notice dated 11.07.2024 was issued with a direction to furnish the details by 16.07.2024, i.e within a short period of five days. Id. 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 Id. 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 seeking approval. The Id.

CIT(E) who shall proceed for denovo adjudication of application in form 10AB under Rule 17A of the Rules 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 at the time of hearing on 10th December, 2024

Sd/-

(मनोज कुमार अग्रवाल)

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai:

दिनांक Dated :10-12-2024

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

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य / JUDICIAL MEMBER