

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

मजनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं  
मजनीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।  
**BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**  
**AND HON'BLE SHRI MANU KUMAR GIRI, JM**

**आयकर अपील सं. ITA No.2496/Chny/2024**  
**(निर्धारणवर्ष / Assessment Year: 2024-25)**

<b>AIC-Pondicherry Engineering College Foundation</b> Pondicherry Engineering College campus, Pillichavady, Puducherry-605 014.	<b>बनम/</b> Vs.	<b>CIT (Exemption)</b> Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. <b>AARCA-3274-C</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओरसे/ <b>Appellant by</b>	:	Shri A. Tamilamudhan (CA)- Ld. AR
प्रत्यर्थी की ओरसे/ <b>Respondent by</b>	:	Ms.D. Komali Krishna (CIT)-Ld. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	16-12-2024
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	16-12-2024

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aggrieved by rejection of an application filed in Form No.10AB on 14.02.2024 for seeking approval u/s 80G vide impugned order dated 24.07.2024, the assessee is in further appeal before us. The registry has noted a delay of 2 days in the appeal, which stand condoned and we proceed with disposal of the appeal.
2. Upon perusal of para - 3 & 4 of impugned order, it could be seen that the application has been rejected in view of the fact that the assessee failed to furnish the required details in response to hearing

notices. Aggrieved, the assessee is in further appeal before us. The Ld. AR has pleaded for another opportunity of hearing which has been opposed by Ld. CIT-DR.

3. Keeping in mind the principles of natural justice, we accept the prayer of Ld. AR. Accordingly, the impugned order is set aside and the matter of approval stand restored back to the file of Ld. CIT(Exemptions) with a direction to the assessee to substantiate its case and file the requisite details as called for by approving authority.

4. The appeal stand allowed for statistical purposes.

*Order pronounced on 16<sup>th</sup> December, 2024.*

<b>Sd/-</b> <b>(MANU KUMAR GIRI)</b> न्यायिक सदस्य / <b>JUDICIAL MEMBER</b>	<b>Sd/-</b> <b>(MANOJ KUMAR AGGARWAL)</b> लेखक सदस्य / <b>ACCOUNTANT MEMBER</b>
---	---

चेन्नई Chennai; दिनांक Dated : 16-12-2024  
DS

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

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