

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.2487/Chny/2024

Amman Narpani Mandram
M Anumanpalli Arachalur
VIA, Modakurichi.
TK Erode 638 101.

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

[PAN: AAHTA 7296D]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: Shri N. Arjun Raj, Advocate

प्रत्यर्थी की ओर से /Respondent by

: Ms. C. Vatchala, IRS, CIT.

सुनवाई की तारीख/Date of Hearing

: 12.12.2024

घोषणा की तारीख /Date of Pronouncement

: 17.12.2024

आदेश / ORDER

PER MANU KUMAR GIRI (Judicial Member)

This appeal by the assessee is arising out of the order of the Commissioner of Income Tax (Exemptions), Chennai in DIN and Notice No.ITBA/EXM/F/EXM45/2024-25/1068495093 (1), dated 10.09.2024.

2. We have heard the rival contentions and perused the material on record. We found that the Id. CIT(E) has issued notice on 28.08.2024 to furnish relevant documents/ details on or before 03.09.2024 but the assessee did not respond, hence, the Id. CIT(E) has rejected the application filed by the assessee on

22.03.2024 in form 10AB u/s.12(1) (ac)(iii) seeking registration u/s.12AB of the Act.

3. We are of the considered view that in the interest of justice assessee should be given an adequate opportunity before Id. CIT(E) to file all relevant evidences/documents to prosecute its application. Therefore, in the light of aforesaid factual position and for the substantial justice, we deem it fit to set aside this appeal to the file of Id. CIT(E), for denovo adjudication of application in form 10AB referred supra. The Id. CIT(E) who shall proceed for denovo adjudication of application in form 10AB after providing proper opportunity of hearing to the assessee. The assessee is directed to substantiate its application forthwith without any fail, failing which Id. CIT(E) shall be at liberty to proceed with the application filed u/s.12A (1) (a) (iii) in form 10AB as per law.

4. In the result, appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in the open court on 17th day of December, 2024

Sd/-

(मनोज कुमार अग्रवाल)

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai:

दिनांक Dated :17-12-2024

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

1. अपीलार्थी/Appellant

Chennai/Coimbatore/Madurai/Salem.

2. प्रत्यर्थी/Respondent

4. विभागीयप्रतिनिधि/DR

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य / JUDICIAL MEMBER

3. आयकरआयुक्त/CIT,

5. गार्डफाईल/GF