

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
'C' BENCH: CHENNAI

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री जगदीश, लेखासदस्य के समक्ष  
BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND  
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.2680/Chny/2024  
निर्धारण वर्ष /Assessment Year: 2018-19

M R Educational and Social Trust,  
G4C, Meenakshi Flats,  
25, Mannar Street, T. Nagar,  
Chennai – 600 017.  
[PAN: AAFTM 0498M]

**Vs.** The Income Tax Officer,  
Exemptions Ward-4,  
Chennai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Shri G. Tarun, Advocate  
: Ms. Anitha, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 17.12.2024

घोषणा की तारीख /Date of Pronouncement

: 20.12.2024

**आदेश / ORDER**

**PER JAGADISH, A.M :**

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2018-19 arises out of the order of Learned Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi [hereinafter "CIT(A)"] dated 01.10.2024 in the matter of assessment

framed by Ld. Assessing Officer [AO] u/s. 143(3) r.w.s 144B of the Income-tax Act, 1961 (hereinafter "the Act") dated 19.04.2021.

2. The assessee has filed return of income on 27.07.2018 declaring total income at Nil. During the assessment proceeding, the A.O called for details of the voluntary contributions forming part of corpus amounting to Rs. 5,27,20,000/- and after making enquiry through verification unit noted that only 16 donors have furnished or uploaded their reply . The A.O therefore, made the addition on corpus donation of Rs. 1,28,35,000/- in respect of donors who have not been replied . Aggrieved, the assessee filed an appeal before Ld. CIT(A). The Ld. CIT(A) has dismissed the appeal ex-parte as the assessee has failed to append any submission or supporting documents in support of its contention.

3. The Ld. Authorized Representative (A.R) of the assessee before us has submitted that notices for enquiry were issued during Covid-19 period by the AO, due to which some of donors could not upload the confirmation. The Ld. AR further submitted that the Ld. CIT(A) has dismissed the appeal ex-parte and therefore, one more opportunity should be given to substantiate his case.

4. The Ld. Departmental Representative (DR), on the other hand, has relied on the orders of lower authorities.

5. We have heard the rival submissions, and perused the materials available on record. The A.O has made the addition in respect of corpus donation only on the ground that some of donors have not replied in response to notices issued by the verification unit. The Ld. AR has submitted that notices were issued during Covid-19 period and therefore, it could not be replied and one opportunity should be given to substantiate his case. The Ld. CIT(A) has also dismissed the appeal ex-parte. We are of the opinion that keeping in view the principles of natural justice, the assessee be provided with another opportunity of hearing to substantiate his case before the A.O. Accordingly, we set aside the orders passed by the lower authorities and restore the matter back to the file of the A.O for *denovo* adjudication after giving reasonable opportunity to the assessee. We also direct the assessee to appear before the A.O on the date of hearing without fail. In view of the above, the appeal filed by the assessee is allowed for statistical purposes only.

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

*Order pronounced on 20<sup>th</sup> December, 2024.*

**Sd/-**  
**(जॉर्ज जॉर्ज के)**  
**(George George K)**  
**उपाध्यक्ष / Vice President**

**Sd/-**  
**(जगदीश)**  
**(Jagadish)**  
**लेखा सदस्य / Accountant Member**

चेन्नई/Chennai, दिनांक/Dated: 20<sup>th</sup> December, 2024.

EDN/-

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

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