

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

श्री मनु कुमार गिरि, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
BEFORE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.2776 /Chny/2024
निर्धारण वर्ष /Assessment Year: -

DB 69 Trust,
No.112 Vairams Fourth Floor,
Sir Theagaraya Road, T.Nagar,
Chennai-600 017.
[PAN: AABTD4253B]

Commissioner of Income Tax
Vs. (Exemption), Chennai

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by

: Shri Arjun Suresh, Advocate

प्रत्यर्थी की ओर से / Revenue by

: Shri A. Sasikumar, CIT

सुनवाई की तारीख/Date of Hearing

: 18.12.2024

घोषणा की तारीख /Date of Pronouncement

: 23.12.2024

आदेश / ORDER

PER AMITABH SHUKLA, A.M :

This appeal is filed against the order bearing DIN & Notice No.ITBA/EXM/F/EXM45/2024-25/1067718822(1) dated 19.08.2024 of the Learned Commissioner of Income Tax (Exemption). Through the aforesaid appeal the assessee has challenged order u/s EXM45 dated 19.08.2024 passed by CIT(E), Chennai.

:- 2 -:

2.0 It has been noted that there is a delay of 11 days in the case, in filing of this appeal before the tribunal. In its affidavit the assessee has pleaded that the assessee is a public charitable trust which had filed an application in Form-10 AB (iii) of the first proviso to section 80G(5) which was dismissed by the PCIT(E) through his order dated 19.08.2024. The assessee had filed a rectification application also which went unheeded. All these factors contributed to the delay which was neither willful nor wanton. The assessee submitted that there will not be case of any non-compliance now. We have considered the justification put forth by the assessee and we are satisfied with their adequacy. We are also conscious of the fact that no litigant gains by intentionally delaying its own matters. The Ld. DR did not pose any serious objections to the delay. Accordingly, we hereby condone the delay and proceed to adjudicate this appeal.

3.0 At the outset, the Ld.Counsel for the assessee informed that its only grievance is non-consideration of its details and submissions filed during the proceedings by the Ld.PCIT(E) while dismissing assessee's application.

:- 3 -:

4.0 We have heard rival submissions in the light of the material available on records. It has been noted that in para 3.2 of his order Ld.PCIT(E), Chennai has recorded that the assessee has not furnished required details called for vide show cause notice dated 31.07.2024. It is the case of the assessee that during the proceedings before the Ld. PCIT(E), assessee had filed his response electronically through his reply bearing acknowledgement number 381078411170824 and which vividly establishes that it had filed details on 17.08.2024, which were omitted to be considered by the Ld. PCIT(E) before rejecting the petition. The Ld. DR fairly conceded to Assessee's arguments.

5.0 We are therefore of the view that ends of justice would be met if the assessee is given one more opportunity to present its case and file all supporting evidences before the Ld.PCIT(E), Chennai. We therefore set aside the order of Ld.PCIT(E), Chennai on this issue and we direct him to readjudicate the matter de novo by examining the matter afresh in accordance with law and by passing a speaking order. The Ld.PCIT(E), Chennai shall give due opportunities of being heard to the assessee and it shall be bounden upon the assessee to comply with the notices issued by him. Any non-compliance on the part of the assessee can be adversely viewed. Accordingly, all the grounds of appeal raised by the assessee on this issue are allowed for statistical purposes.

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6.0 In the result, the appeal of the assessee is allowed for statistical purposes

Order pronounced on 23rd, December-2024 at Chennai

Sd/-
(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य / Judicial Member

चेन्नई/Chennai, दिनांक/Dated: 23rd, December-2024.

KB/-

Sd/-

(अमिताभ शुक्ला)

(AMITABH SHUKLA)

लेखा सदस्य /Accountant Member

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