

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

श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री जगदीश, लेखा सदस्य के समक्ष
BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.2338/Chny/2024
निर्धारण वर्ष /Assessment Year: 2024-25

Kodaikanal Health and Medical
Services,
3/18, Bear Shola Road,
Near BSNL Office, Kodaikanal,
Dingidul – 624 101.
[PAN: AABTK 0950A]

The Commissioner of Income
Tax (Exemption),
Chennai.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

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

: None
: Mr. Nilay Baran Som, CIT

सुनवाई की तारीख/Date of Hearing

: 21.11.2024

घोषणा की तारीख /Date of Pronouncement

: 27.12.2024

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid appeal filed by assessee is against the order of Learned Commissioner of Income Tax (Exemption), Chennai [hereinafter "CIT(E)"] dated 01.08.2024 rejecting the application filed by the assessee in Form No.10AB u/s. 80G(5)(iii) of the Income-tax Act, 1961 (hereinafter "the Act") seeking approval u/s. 80G(5) of the Act.

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2. The assessee is a trust doing medical and health services to all permanent and temporary residents of Kodaikanal and surrounding areas. The assessee has filed application on 12.02.2024 in Form No.10AB u/s. 80G(5)(iii) seeking approval u/s. 80G(5) of the Act. The Ld. CIT(E) has rejected the application on the ground that it has failed to furnish copy of order of registration issued by CPC, Bengaluru in Form No.10AC before 17.07.2024. The assessee before us has submitted that the order of registration issued by CPC, Bengaluru in Form No. 10AC was obtained on 24.09.2021, but due to the ill health of the assessee's auditor, the copy of the order of registration could not be filed before the deadline of 17.07.2024 as mentioned in the notice.

4. We have heard the rival submissions. The Ld. CIT(E) has rejected the application in form 10AB u/s 80G(5)(iii) on the ground that assessee has not submitted copy of order of registration issued by CPC in Form No 10AC. The Ld. AR has submitted that assessee has obtained Form No 10AC issued by CPC on 24.09.2021, but could not submit as the auditor was sick. We are of opinion that assessee should be given one more opportunity to submit the Form 10AC and therefore set aside the order of Ld. CIT(E). Accordingly, the Ld. CIT(E) is directed to reconsider the application for registration, after

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considering the Form 10AC and Form 10AB submitted by the assessee.

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

Order pronounced on 27th December, 2024.

Sd/-
(एबी टी. वर्की)
(ABY. T. Varkey)

न्यायिक सदस्य / Judicial Member

Sd/-
(जगदीश)
(Jagadish)

लेखा सदस्य / Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 27th 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