

**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.2525/Chny/2024**

<b>Arise and Serve Trust</b> 2B-Flat C, 2 <sup>nd</sup> Cross Street, Chennai-600 041.	<b>बनम</b> / Vs.	CIT(Exemption), Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. <b>AAGTA-4536-K</b>		
(पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओरसे/ <b>Appellant by</b>	:	Shri R. Kannan (Advocate)- Ld.AR
प्रत्यर्थी की ओरसे/ <b>Respondent by</b>	:	Ms. R. Kavitha (Add.CIT) - Ld. Sr. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	18-12-2024
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	31-12-2024

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aggrieved by rejection of an application filed in Form No.10AB on 25.03.2024 for seeking registration under section 12AB of the Act vide impugned order dated 12.09.2024, the assessee is in further appeal before us.

2. From the record, it emerges that the assessee trust filed an application in Form No.10AB on 25.03.2024 seeking registration under section 12A(1)(ac)(iii) of the Act. Upon perusal of para-4 of order, it could be seen that the application has been rejected in view of the fact that the assessee did not file the requisite documents / information as called for

by approving authority, Aggrieved, the assessee is in further appeal before us. The Ld. AR has prayed for another opportunity of hearing which has been opposed by Ld. Sr. 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 appeal stand restore back to the file of Ld. CIT(E) with a direction to the assessee to file requisite documents / information in support of application as called therein.

4. The appeal stand allowed for statistical purposes.

*Order pronounced on 31<sup>st</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 : 31-12-2024  
DS

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

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