

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI  
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष ।  
Before Shri S.S. Viswanethra Ravi, Judicial Member &  
Shri Manoj Kumar Aggarwal, Accountant Member

आयकर अपील सं./I.T.A. No.2546/Chny/2024

Arulmigu Kalinganarthana Vs. The Commissioner of  
Venugopalakrishna Anjaneyar Temple, Income Tax (Exemptions),  
AJP Street, Palladam, Tirupur, Chennai.  
Coimbatore 641 664.

[PAN:AALAA3703E]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

आयकर अपील सं./I.T.A. No.2547/Chny/2024

Arulmigu Karupparayan Thirukoil, Vs. The Commissioner of  
No. 1, Nochipalayam, Tirupur Bazaar, Income Tax (Exemptions),  
S.O., Tiruppur 641 604, Tamil Nadu. Chennai.

[PAN: AAMAA4241N]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri R. Kannan, Advocate  
प्रत्यर्थी की ओर से/Respondent by : Shri Nilay Baran Som, CIT  
सुनवाई की तारीख/ Date of hearing : 17.12.2024  
घोषणा की तारीख /Date of Pronouncement : 31.12.2024

**आदेश /ORDER**

**PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:**

Both the appeals by different assesseees are directed against  
different, but, identical orders both dated 12.09.2024 passed by the Id.  
Commissioner of Income Tax (Exemption), Chennai.

2. Since issues raised in both the appeals are similar based on the same identical facts, with the consent of the both the parties, we proceed to hear both the appeals together and pass consolidated order for the sake of convenience.

3. First, we shall take up appeal in ITA No. 2546/Chny/2024 in the case of Arulmigu Kalinganarthana Venugopalakrishna Anjaneyar Temple for adjudication.

4. The assessee raised 3 grounds of appeal amongst which, the only issue emanates for our consideration as to whether the Id. CIT(E) is justified in dismissing the appeal without giving proper opportunity to the assessee.

5. At the outset, we note that the assessee filed an online application on 31.03.2024 in Form No. 10AB seeking registration under section 12AB of the Act. The Id. CIT(E) asked the assessee as to why the said application should not be rejected in view of the reasons mentioned in para 3 of the impugned order. We note that According to the Id. CIT(E), the said notice was served on the assessee and the assessee failed to furnish any details in response to the show-cause notice. Having not proved the genuineness of the activities of the assessee trust and other

required aspects not furnished by the assessee, the Id. CIT(E) rejected the application seeking registration under section 12AB of the Act.

6. The Id. AR Shri R. Kannan, Advocate submits that the show-cause notice dated 03.09.2024 was only uploaded on the e-portal and there was no effective service of hearing notice. He pleaded that one more opportunity may be afforded to the assessee to pursue its case before the Id. CIT(E). The assessee is ready to file all relevant details in response to the show-cause notice issued by the Id. CIT(E).

7. The Id. DR Shri Nilay Baran Som, CIT opposed the same.

8. On perusal of para 3.2 and 4 of the impugned order, we note that the Id. CIT(E) proceeded to reject the application seeking registration under section 12AB of the Act for non-compliance of furnishing details in response to the show-cause notice, thereby, clearly establishes that the assessee has no opportunity before the Id. CIT(E). Taking into consideration the submissions of the Id. AR and the Id. DR and in the interest of justice, we deem it proper to remand the matter to the file of the Id. CIT(E) for fresh consideration. The assessee shall file all details as required by the Id. CIT(E) for verification, etc. Thus, the ground raised by the assessee is allowed for statistical purposes.

**ITA No. 2547/Chny/2024 in the case of Arulmigu Karupparayan Thirukoil**

9. In this case, the Id. AR submits that the show-cause notice dated 04.09.2024 was only uploaded on the e-portal and there was no effective service of hearing notice. He pleaded that one more opportunity may be afforded to the assessee to pursue its case before the Id. CIT(E). Considering the submissions of the Id. AR, facts of the case and in the interest of justice, we deem it proper to remand the matter to the file of the Id. CIT(E) for fresh consideration. The assessee shall file all details as required by the Id. CIT(E) for verification, etc. Thus, the ground raised by the assessee is allowed for statistical purposes.

10. In the result, both the appeals filed by the assessees are allowed for statistical purposes.

Order pronounced on 31<sup>st</sup> December, 2024 at Chennai.

Sd/-  
(MANOJ KUMAR AGGARWAL)  
ACCOUNTANT MEMBER

Sd/-  
(S.S. VISWANETHRA RAVI)  
JUDICIAL MEMBER

Chennai, Dated, 31.12.2024

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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