

आयकर अपीलीय अधिकरण “ए” न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH, CHENNAI

माजनीय श्री एस. एस. विस्वनेत्र रवि, न्यायिक सदस्य एवं
माजनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।
BEFORE HON’BLE SHRI S.S. VISWANETHRA RAVI, JM AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं. ITA No.2577/Chny/2024

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| Arulmigu Soleeswarar Chella Pillai Perumal Thirukoil Elathur village, Elathur PO, Gopichettipalayam TK Erode-638453. | बनाम / Vs. | CIT(Exemption), Chennai. |
| स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. AAETA-5312-P | | |
| (पीलार्थी/ Appellant) | : | (प्रत्यर्थी / Respondent) |

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| अपीलार्थी की ओरसे/ Appellant by | : | Shri J. Saravanan (Advocate)- Ld.AR |
| प्रत्यर्थी की ओरसे/ Respondent by | : | Shri Nilay Baran Som (CIT) - Ld. DR |

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| सुनवाई की तारीख/ Date of Hearing | : | 18-12-2024 |
| घोषणा की तारीख / Date of Pronouncement | : | 02-01-2025 |

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aggrieved by rejection of an application filed in Form No.10AB on 30.03.2024 for seeking registration under section 12A(1)(ac)(vi)(B) 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 30.03.2024 seeking registration under Section 12A(1)(ac)(iii) of the Act. Upon perusal of para-4 of the 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. CIT-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 2nd January, 2025

Sd/-

Sd/-

(S. S. VISWANETHRA RAVI) (MANOJ KUMAR AGGARWAL)
न्यायिक सदस्य / JUDICIAL MEMBER लेखक सदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai; दिनांक Dated : 02-01-2025
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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