

आयकर अपीलिय 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.2313/Chny/2024
निर्धारणवर्ष/Assessment Year: -

Manasa School for the Special- Children Society, No.66-A, Varalakshmi Nagar, 2 nd Cross Street, Madhuravoyal, Chennai-600 095.	v.	The CIT (Exemptions), Chennai.
[PAN: AABTM 4516 C]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr. G. Tarun, Advocate
प्रत्यर्थी की ओर से /Respondent by	:	Mr. Nilay Baran Som, CIT
सुनवाईकीतारीख/Date of Hearing	:	20.11.2024
घोषणाकीतारीख /Date of Pronouncement	:	08.01.2025

आदेश / ORDER

PER ABY T. VARKEY, JM:

This is an appeal preferred by the assessee School for the Special Children society against the order dated 06.03.2023 of the Learned Commissioner of Income Tax (Exemption), (hereinafter in short "the Ld.CIT(E)"), Chennai, rejecting the online application dated 04.09.2022 in Form No.10AB under clause (ii) to first proviso to section 10(23C) of the



Income Tax Act, 1961 (hereinafter in short "the Act") seeking approval u/s.10(23C) of the Act.

2. At the outset, the Ld.AR of the assessee brought to our notice that the assessee is a Society running a school for special children; and it had filed an application before the Ld.CIT(E) for approval u/s.10(23C) of the Act, but it was not aware of the proceedings going on before the Ld.CIT(E), because, of which, assessee didn't come to know about the impugned order passed by the Ld.CIT(E) rejecting its ibid application on 06.03.2023. Consequently, there was a delay of '487' days in filing of this appeal before this Tribunal. The assessee has filed an affidavit explaining the delay of '487' days in filing of this appeal before this Tribunal. The affidavit is noted to have been filed by Mrs.Lalitha Muralidharan, Secretary of the Society from which averments it is noted that even though, the Ld.CIT(E) states that he had issued notice on 29.12.2022 directing the assessee to furnish certain documents/clarification on or before 05.01.2023, and since assessee failed to do so, prompted the Ld.CIT(E) to dismiss the ibid application [seeking approval u/s.10(23C) of the Act] we note that, the assessee didn't receive any such notice dated 29.12.2022 which fact is corroborated by the copy of *screen shot* of their Inbox which shows no such documents have been received by it on that date. Therefore, there is *per-se* violation of natural justice in passing the impugned order and



thus, we find force in their assertion that it [assessee] was not aware of the existence of the show cause notice issued by the Ld.CIT(E); as well as the existence of the impugned order dated 06.03.2023, because of which, assessee couldn't file appeal before this Tribunal on-time, thus, there was a delay of '487' days in filing of the appeal. Therefore, we condone the delay and admit the appeal and set aside the impugned order of the Ld.CIT(E) and restore the application dated 04.09.2022 seeking approval u/s.10(23C) of the Act back to his file for passing order in accordance to law. The assessee is directed to file all the relevant documents/written submissions before the Ld.CIT(E) to substantiate its claim before the Ld.CIT(E). And the Ld.CIT(E) to pass the order in accordance to law after hearing the assessee.

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

Order pronounced on the 08th day of January, 2025, in Chennai.

Sd/-

(जगदीश)

(JAGADISH)

लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-

(एबी टी. वर्की)

(ABY T. VARKEY)

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 08th January, 2025.

TLN, Sr.PS



ITA No.2313/Chny/2024 (AY -)
Manasa School for the Special Children Society

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आदेश की प्रतिलिपि अग्रेषित / **Copy to:**

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