

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

माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य एवं  
माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।  
**BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**  
**AND HON'BLE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER**

आयकर अपील सं./ ITA No.2882/Chny/2024

Aadhithya Educational & Charitable Trust,  
3/275C, Veethikadu,  
Ettiveerampalayam,  
Peramanallur,  
Tirupur 641 666. **Vs.** The Commissioner of Income Tax  
(Exemptions)  
Chennai.

**[PAN: AAFTA 3314G]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Shri J. Saravanan, Advocate  
प्रत्यर्थी की ओर से /Respondent by : Ms. E. Pavuna Sundari, CIT.

सुनवाई की तारीख/Date of Hearing : 05.02.2025

घोषणा की तारीख /Date of Pronouncement : 24.02.2025

**आदेश / ORDER**

**PER MANU KUMAR GIRI (Judicial Member)**

This appeal preferred by the appellant / assessee is against the impugned order dated 21.08.2024 passed by the Id. Commissioner of Income Tax(Exemption), Chennai in Application No.CIT (Exemption), Chennai /2024-25 /12AA /11540 vide DIN & Notice No.ITBA /EXM/F /EXM45/2024-25/1067833627(1).

2. The registry has noted delay of 12days in filing the appeal. Considering the period of delay and reasons stated in condonation petition alongwith affidavit by the Trustee of the Assessee, we condone the delay and admit the appeal for adjudication.

3. Brief facts are as under:

The assessee/ applicant filed an online application on in Form No.10AB u/s 12A(1)(ac)(vi)(B) of the Income Tax Act, 1961 ('Act' in short) on 30.03.2024. Thereafter, the Id.CIT(E) vide letter dated 11.07.2024 through e-filing portal requested the assessee to furnish the relevant documents / details and its clarifications either by uploading online in the e-filing portal or by post, on or before 22.07.2024. However, no response from the applicant to letter dated 12.07.2024 or notice dated 29.07.2024. Hence, having no choice, the Id.CIT(E) rejected the application as not maintainable. Assessee is in further appeal before us.

4. At the outset, Ld.AR for the appellant submitted that the trustee is 51yrs old and is not familiar with the online mails and digital operation etc. The Ld.AR for the appellant prayed that if an adequate opportunity of hearing is given before Id.CIT(E), assessee will file requisite details called for and prosecute the application properly. Ld.CIT-DR relied upon the order of Id.CIT(E) and prayed for dismissal of appeal.

5. We have gone through the orders of lower authorities and submissions addressed by the parties before us. We are of the considered view that in the

interest of justice assessee should be given one more opportunity before Id.CIT(E) to prosecute the application filed in Form 10AB. The Id.AR for the assessee also assured the bench that the assessee will file all necessary requisites/details asked by the Id.CIT(E). Therefore, in the light of above assurance/undertaking we set aside this appeal to the file of Id.CIT(E) to hear the application afresh after providing proper opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith without any fail, failing which Ld. CIT(E) shall be at liberty to proceed with the disposal of the application as per law.

6. In the result, appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in the open court on 24th day of February, 2025 at Chennai.

Sd/-

(मनोज कुमार अग्रवाल)

(**MANOJ KUMAR AGGARWAL**)

लेखा सदस्य / **ACCOUNTANT MEMBER**

Sd/-

(मनु कुमार गिरि)

(**MANU KUMAR GIRI**)

न्यायिक सदस्य / **JUDICIAL MEMBER**

चेन्नई Chennai:

दिनांक Dated : 24 -02-2025

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

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