

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्न  
**IN THE INCOME TAX APPELLATE TRIBUNAL 'B' BENCH, CHENNAI**  
श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री एस.आर.रघुनाथा, लेखा सदस्य के समक्ष  
**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND**  
**SHRI S.R. RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: 3121/CHNY/2024

**Set India Foundation,**  
2/29, Brahmin Street,  
Osur Village, Vandavasi TK  
Osur B.O, Osur – 604 405.  
Tiruvannamalai.

**CIT (Exemption),**  
Vs. Chennai.

**PAN: AALTS-5280-R**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Mr. N.Arjun Raj, Advocate  
प्रत्यर्थी की ओर से/Respondent by : Ms. T.M.Suganthamala, CIT

सुनवाई की तारीख/Date of Hearing : 25.02.2025  
घोषणा की तारीख/Date of Pronouncement : 26.02.2025

**आदेश /O R D E R**

**PER GEORGE GEORGE K, VICE PRESIDENT:**

This appeal at the instance of the assessee is directed against order of the CIT(Exemption), Chennai dated 18.10.2024 rejecting application for registration u/s.12AB of the Income Tax Act, 1961 (hereinafter called 'the Act').

2. At the very outset, we notice that CIT(E) has rejected the assessee's application for registration u/s 12AB of the Act stating

that assessee did not file requisite details required to be furnished in pursuance to the hearing notice dated 15.05.2024 and subsequent show cause notice dated 20.06.2024 issued from the Office of the CIT(Exemption). The Ld.AR submitted that Managing Trustee of the assessee trust was out of station and thus, he was unable to appear before the CIT(E) and to furnish necessary details sought for in the show cause notice dated 20.06.2024. Therefore, the Ld. AR pleaded for one more opportunity of hearing, in the interest of justice and equity, before the CIT(E) to represent this appeal by remitting the matter back to the CIT(E) for reconsidering the application u/s.12AB of the Income Tax Act, 1961.

3. The Ld. DR supported the order of the CIT(E).

4. We have heard rival submissions and perused material on record. The Office of the CIT(E) vide hearing notice dated 15.05.2024 and show cause notice dated 20.06.2024 had directed the assessee trust to furnish relevant documents / evidences in support of its claim for registration u/s.12AB of the Act. However, the Managing Trust of the assessee trust failed to appear before the CIT(E). Consequently, proceedings before CIT(E) remained ex-parte. Therefore, CIT(E) has rejected the application of the assessee for registration u/s.12AB of the Act vide

impugned order dated 18.10.2024. In the interest of justice and equity, we restore this appeal to the files of CIT(E). We direct the CIT(E) to reconsider the application for registration u/s.12AB of the Act, on merits, after affording reasonable opportunity of being heard to the assessee. The assessee trust is directed to co-operate with the Revenue and shall not seek unnecessary adjournment in the matter.

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

Order pronounced in the open court on 26<sup>th</sup> February, 2025.

Sd/-

(एस.आर. रघुनाथा)

**(S.R. RAGHUNATHA)**

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 26<sup>th</sup> February, 2025

*DS*

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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

Sd/-

(जॉर्ज जॉर्ज के)

**(GEORGE GEORGE K)**

उपाध्यक्ष /VICE PRESIDENT