

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.: 3122/CHNY/2024

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

PAN: AALTS-5280-R

(अपीलार्थी/Appellant)

अपीलार्थी की ओर से/Appellant by
प्रत्यर्थी की ओर से/Respondent by

सुनवाई की तारीख/Date of Hearing
घोषणा की तारीख/Date of Pronouncement

CIT (Exemption),
Vs. Chennai.

(प्रत्यर्थी/Respondent)

: Mr. N.Arjun Raj, Advocate
: Ms. T.M.Suganthamala, CIT

: 25.02.2025
: 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 15.11.2024 rejecting application filed in Form 10AB u/s.80G(5)(iii) 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 filed in Form 10AB u/s.80G(5)(ii) denying approval for the reason that that there is no valid registration

u/s.12AB of the Act. The Ld. AR submitted that since the application for registration u/s.12AB of the Act is already remitted back to the files of CIT(E), this appeal may also be remitted back to the files of CIT(E) for reconsidering the application filed in Form 10AB u/s.80G(5)(iii) seeking approval.

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

4. We have heard rival submissions and perused material on record. We find that since we have already remitted the application for registration u/s.12AB of the Act in the appeal of the assessee vide order in ITA No.3121/Chny/2024 dated 26.02.2025 to the files of CIT(E), in the interest of justice and equity, this appeal seeking approval u/s.80G(5) is also remitted back to the files of CIT(E) for reconsidering the application filed by the assessee in Form 10AB u/s.80G(5)(iii) of the Act, on merits. The CIT(E) shall afford 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 26th February, 2025.

Sd/-

(एस.आर. रघुनाथा)

(S.R. RAGHUNATHA)

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 26th February, 2025

DS

Sd/-

(जॉर्ज जॉर्ज के)

(GEORGE GEORGE K)

उपाध्यक्ष /VICE PRESIDENT

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.