

**आयकर अपीलीय अधिकरण “सी” न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“C” BENCH, CHENNAI**

**मजनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं**  
**मजनीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।**  
**BEFORE HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**  
**AND HON’BLE SHRI MANU KUMAR GIRI, JM**

**आयकर अपील सं. ITA No.3265/Chny/2024**

<b>Arulmigu Ammachaar Amman Temple Trust,</b> 51/23, North Boag Road, T. Nagar, Chennai-600 017.	<b>बनम</b> / Vs.	<b>CIT (Exemptions)</b> Chennai.
स्थायी लेखासं./जी आइ आर सं./PAN/TAN No. <b>AADTT-0319-G</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी/ <b>Respondent</b> )

अपीलार्थीकी ओरसे/ <b>Appellant by</b>	:	Shri J. Saravanan (Advocate) – Ld.AR
प्रत्यर्थीकी ओरसे/ <b>Respondent by</b>	:	Shri R. Clement Ramesh Kumar (CIT) -Ld. DR

सुनवाईकी तारीख/ <b>Date of Hearing</b>	:	27-02-2025
घोषणाकी तारीख/ <b>Date of Pronouncement</b>	:	27-02-2025

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aggrieved by rejection of an application filed in Form No.10AB seeking registration u/s 12A(1)(ac)(iii) vide impugned order dated 19.09.2024 of Ld. CIT(Exemption), the assessee is in further appeal before us. The registry has noted delay of 20 days which stands condoned.

2. Upon perusal of para-4.2 of the impugned order, it could be seen that the assessee failed to file the requisite documents as called for by approving authority. Accordingly, the application was rejected against which the assessee is in further appeal before us. The Ld. AR has

prayed for another opportunity of hearing before approving authority. It has been stated that the assessee is in a position to substantiate its application.

3. Keeping in mind the principle of natural justice, we deem it fit to grant another opportunity of hearing to the assessee. Accordingly, the impugned order is set aside and the matter of registration stand restored back to the file of Ld. CIT(E) for re-consideration after affording another opportunity of hearing to the assessee. The assessee is directed to substantiate its application.

4. The appeal stand allowed for statistical purposes.

*Order pronounced court on 27<sup>th</sup> February, 2025.*

<b>Sd/-</b> <b>(MANU KUMAR GIRI)</b> न्यायिक सदस्य / <b>JUDICIAL MEMBER</b>	<b>Sd/-</b> <b>(MANOJ KUMAR AGGARWAL)</b> लेखा सदस्य / <b>ACCOUNTANT MEMBER</b>
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चेन्नई Chennai; दिनांक Dated : 27-02-2025  
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**आदेशकीप्रतिलिपिअप्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/Assessee
2. प्रत्यर्थी/Revenue
3. आयकरआयुक्त/CIT Chennai/Madurai
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF