

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH: CHENNAI**

श्री एबी टी. वर्की, न्यायिक सदस्य एवं
श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.3120/Chny/2024
निर्धारण वर्ष/Assessment Year: -

Hanafa Kind Vision Trust, No.58, Veerabhadran Street, Nungambakkam, Chennai-600 034.	v.	The CIT (Exemptions), Chennai.
[PAN: AABTH 6941 E]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Ms. S. Vidhya, CA
प्रत्यर्थी की ओर से /Respondent by	:	Mr. Shivanand K. Kalakeri, CIT
सुनवाईकीतारीख/Date of Hearing	:	19.02.2025
घोषणाकीतारीख /Date of Pronouncement	:	23.04.2025

आदेश / ORDER

PER ABY T. VARKEY, JM:

This is an appeal preferred by the assessee Trust against the order of the Learned Commissioner of Income Tax (Exemptions), (hereinafter referred to as "the Ld.CIT(E)"), Chennai, dated 07.11.2024 rejecting the application filed by the assessee Trust online on 06.05.2024 in Form 10AB u/s.12A(1)(ac)(iii) of the Income Tax Act, 1961 (hereinafter referred to as "the Act") seeking registration u/s.12AB of the Act.



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2. At the outset, the Ld.AR of the assessee submitted that the assessee is enjoying provisional registration u/s.12AB of the Act and therefore, has applied for regular registration under sub-clause (iii) of clause (ac) of sub-section (1) of Sec.12A of the Act, by filing application online on 06.05.2024 in Form 10AB seeking regular registration u/s.12AB(1) of the Act. The Ld.CIT(E) while processing the ibid application issued notices dated 23.09.2024 & 30.09.2024 directing the assessee to furnish the details as given in the show cause notice. But finding no response from the assessee rejected application holding it to be non-maintainable. The Ld.AR submitted that the reason for not responding to the notices was that the notices had gone to the 'SPAM' account and not to the 'Inbox' of the assessee's e-mail. Therefore, the assessee couldn't respond to Ld CIT(E) and there was no willful omission on the part of the assessee not to respond to the notices issued by the Ld.CIT(E). We find that reason to be acceptable for the simple reason that the assessee doesn't gain anything from not responding to the notices of the Ld.CIT(E). And since, the Ld.CIT(E) has rejected the application holding it to be non-maintainable only because, the assessee didn't respond to his notices, we set aside the impugned order of the Ld.CIT(E) and restore the application back to his file with a direction to reconsider the application for grant of registration u/s.12AB of the Act. The assessee is directed to file all the requisite documents as called for by



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the Ld.CIT(E) by letter dated 23.09.2024 and 30.09.2024 [which was found in 'SPAM'] and file written submissions,/relevant documents etc. The Ld.AR has undertaken to appear before the Ld.CIT(E) and file the documents as requisitioned. In such circumstances, the Ld.CIT(E) is directed to pass orders 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 23rd day of April, 2025, in Chennai.

Sd/-
(अमिताभ शुक्ला)
(AMITABH SHUKLA)

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-
(एबी टी. वर्की)
(ABY T. VARKEY)

न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai,

दिनांक/Dated: 23rd April, 2025.

TLN

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