

आयकर अपीलिय अधिकरण, 'डी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'D' BENCH, CHENNAI
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री जगदीश, लेखा सदस्य के समक्ष ।
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri Jagadish, Accountant Member

आयकर अपील सं./I.T.A. Nos.554 and 555/Chny/2025

Gnanaratna Charitable Trust,
C-1, Kottur Villa, 5, Lockstreet,
Kotturpuram, Chennai 600 085.
[PAN:AABTG9631J]

Vs. The Commissioner of Income
Tax (Exemption),
Chennai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri Varun Nahar, C.A.
प्रत्यर्थी की ओर से/Respondent by : Shri AR.V. Sreenivasan, CIT
सुनवाई की तारीख/ Date of hearing : 23.04.2025
घोषणा की तारीख /Date of Pronouncement : 30.04.2025

आदेश /O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

Both the appeals filed by the assessee are directed against separate orders both dated 16.12.2024 passed by the Id. Commissioner of Income Tax (Exemption), Chennai in respect of seeking registration under section 12A(1)(ac) of the Income Tax Act, 1961 ["Act" in short] and seeking approval under section 80G(5)(iii) of the Act.

2. Since issues raised in both the appeals are similar based on the same identical facts, with the consent of both the parties, we proceed to hear the appeals together and pass consolidated order for the sake of convenience.

3. First, we shall take appeal in I.T.A. No. 554/Chny/2025 seeking registration under section 12A(1)(ac) of the Act for adjudication.

4. The Id. AR Shri Varun Nahar, CA submits that the assessee was granted registration under section 12AA of the Act vide order dated 27.02.2019 and drew our attention to page 1 of the paper book. He submits that under new amended provisions, the assessee is required to file Form 10A under section 12A(1)(ac)(i) of the Act for obtaining re-registration, but, however, by inadvertent mistake, Form 10AB under section 12A(1)(ac)(iii) of the Act was filed, which is at page 5 of the paper book. He drew our attention to pages 4 & 5 of the impugned order for non-submission of provisional registration under section 12A of the Act and the Id. CIT(E) rejected the assessee's application. He prayed to remand the matter to the file of the Id. CIT(E), which enables the assessee to file proper application as required under law in respect of old provisions of the Act.

5. The Id. DR Shri AR.V. Sreenivasan, CIT objected to the same and submits that it is open to the assessee to file new application under old provisions of the Act afresh.

6. Taking into consideration of the submissions of the Id. AR and the Id. DR, after considering the material evidences at page 1 and page 5 of the paper book and findings of the Id. CIT(E) vide his impugned order, in the interest of justice, we deem it proper to remand the matter to the file of the Id. CIT(E) for fresh consideration by considering the facts as discussed in the aforementioned paragraphs and pass order in accordance with law. Thus, the grounds raised by the assessee are allowed for statistical purposes.

I.T.A. No. 555/Chny/2025

7. With regard to seeking approval under section 80G of the Act, the Id. AR submits that the assessee was granted approval under section 80G of the Act vide order dated 17.10.2019 and drew our attention to page 41 of the paper book. He submits that the assessee inadvertently filed Form 10AB under section 80G(5)(iii) of the Act while the assessee is required to file Form 10A under section 80G(1) for obtaining approval as per newly amended provisions of the Act which is at page 43 of the paper book. He drew our attention to pages 4 & 5 of the impugned order for non-submission of provisional approval under section 80G of the Act and the Id. CIT(E) rejected the assessee's application. He prayed to remand the matter to the file of the Id. CIT(E), which enables the assessee to file proper application as required under law in respect of old provisions of

the Act. Taking into consideration of the facts of the case and material available on record in the form of paper book, we deem it proper to remand the matter to the file of the Id. CIT(E) for fresh consideration after considering the facts as discussed above and pass order in accordance with law. Thus, the grounds raised by the assessee are allowed for statistical purposes.

8. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced on 30th April, 2025 at Chennai.

Sd/-
(JAGADISH)
ACCOUNTANT MEMBER

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Chennai, Dated, 30.04.2025

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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