

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.519/Chny/2025
निर्धारण वर्ष/Assessment Year: -

Tamil Film Producers Council, No.606, Anna Salai, Chennai-600 006.	v.	The CIT (Exemptions), Chennai.
[PAN: AAATT 5547 M]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr.S. Seetharaman, CA
प्रत्यर्थी की ओर से /Respondent by	:	Ms.E. Pavuna Sundari, CIT
सुनवाईकीतारीख/Date of Hearing	:	15.05.2025
घोषणाकीतारीख /Date of Pronouncement	:	11.06.2025

आदेश / ORDER

PER ABY T. VARKEY, JM:

This is an appeal preferred by the assessee against the order of the Learned Commissioner of Income Tax (Exemptions), (hereinafter referred to as "the Ld.CIT(E)"), Chennai, dated 30.12.2024 rejecting the online application dated 28.06.2024 filed in Form No.10AB seeking registration u/s.12A(1)(ac)(iii) of the Income Tax Act, 1961 (hereinafter referred to as "the Act").



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2. At the outset, the Ld.AR of the assessee brought to our notice that the assessee is a Public Charitable Institution enjoying registration u/s.12A of the Act from the year 1979 onwards. According to the Ld.AR, after the new regime took effect from 01.04.2021, the assessee had applied for registration which was granted u/s.12 of the Act and for renewal, assessee filed application u/s.12A(1)(ac)(iii) of the Act which was processed by the Ld.CIT(E) who asked for documents from the assessee only on 04.12.2024 and pursuant to it, the assessee filed relevant documents which fact has been acknowledged by the Ld.CIT(E) at Page Nos.4-5 of the impugned order. According to the Ld.AR, the Ld.CIT(E) had initially observed (in the impugned order) that the assessee had filed Society's Rules & Regulations, but it was ill-ligible and therefore, he couldn't discern anything from that, because of which, he couldn't appreciate the exact purpose for which Society was formed/constituted. And after giving such a finding, the Ld.CIT(E) proceeded and made certain adverse observations and thereafter, has rejected the application which according to the Ld.AR is erroneous. The Ld.AR pointed out that the Ld.CIT(E) issued notice on 04.12.2024 which was duly replied by the assessee by filing detailed reply as well as supporting documents. Thereafter, according to the Ld.AR, the Ld.CIT(E) didn't ask for any clarification, leave alone asked for the legible copy of the Society's Rules & Regulations; and without giving any opportunity to assessee to explain



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or produce any document, has rejected the application, which impugned action according to the Ld.AR violates the principles of natural justice and therefore, he pleads that one more opportunity be given to the assessee.

3. Per contra, the Ld.DR submitted that the Ld.CIT(E) has given several opportunities, but the assessee failed to appear/respond, therefore, assessee should not be given one more innings.

4. Having heard both the parties and after perusal of the records, we note that the assessee is an old Trust enjoying registration u/s.12A of the Act; and after the new regime came into effect, the assessee was enjoying provisional registration and thereafter, its application for renewal of registration u/s.12AB has been rejected inter-alia on the ground that the assessee didn't file legible copy of the documents called for by him. We find that the Ld.CIT(E) has not confronted the assessee with the defects 'if any' found in the documents furnished by the assessee and didn't give an opportunity to explain any short-comings. Therefore, there is per-se violation of natural justice and therefore, we set aside the impugned order of the Ld.CIT(E) and restore the application back to his file with a direction to decide the application on merits after giving opportunity to the assessee. The assessee to be diligent and submit legible copies of all relevant documents called for by the Ld.CIT(E) and



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participate in the proceedings and thereafter, the Ld.CIT(E) to pass order in accordance to law.

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

Order pronounced on the 11th day of June, 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: 11th June, 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