

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH, CHENNAI

श्री मनु कुमार गिरि, न्यायिक सदस्य एवं श्री एस. आर. रघुनाथा, लेखा सदस्य के समक्ष
BEFORE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND
SHRI S. R. RAGHUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.:727 & 728/Chny/2025

SLP Govindarajan Vijayalakshmi Educational Charitable Trust, Plot No.2 Lovely Home, Bharathiyar Nagar, 3 rd Street Alagappan Nagar Extension, Madurai – 625 003.	vs.	CIT (Exemptions), Chennai.
[PAN:ABGTS-1299-A] (अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

आयकर अपील सं./ITA Nos.:729 & 730/Chny/2025

M. Sundaram Educational Charitable Trust, No -2B Kamala 2 nd Street, Chinna Chokkikulam, Sokkikulam S.O., Madurai – 625 002.	vs.	CIT (Exemptions), Chennai.
[PAN:AAITM-5247-K] (अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

आयकर अपील सं./ITA Nos.:731 & 732/Chny/2025

Sri Kannika Esakkiammal Charitable Trust, TPK Road Andalpuram, Madurai – 625 003.	vs.	CIT (Exemptions), Chennai.
[PAN:ABETS-7218-K] (अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri. N. Arjun Raj, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri. M.K.Biju, CIT-DR. by Virtual

सुनवाई की तारीख/Date of Hearing : 03.06.2025
घोषणा की तारीख/Date of Pronouncement : 11.06.2025

आदेश / O R D E R**PER S. R. RAGHUNATHA, ACCOUNTANT MEMBER:**

These six appeals filed by the assesseees are directed against separate orders passed by the learned Commissioner of Income Tax (Exemptions), Chennai, dated 05.12.2024, 27.01.2025, 03.12.2024, 21.01.2025, 05.12.2024 & 27.01.2025 respectively. Since, facts are identical and issues are common, for the sake of convenience, these appeals filed by the assessee are being heard together and disposed of by this consolidated order.

2. At the outset, we find that there is a delay of 11 days in appeal filed by the assessee in ITA Nos.727, 729 & 731/Chny/2025. After hearing from both the parties, we find that there is a reasonable cause for the assessee in not filing appeal on or before the due date prescribed under the law and thus, in the interests of justice, we condone delay in filing of appeal and admit appeal filed by the assessee for adjudication.

3. Before us, the Id.AR for the assessee stated that the assessee trusts have filed applications before the Id.CIT(E) as detailed below:

a) SLP Govindarajan Vijayalakshmi Educational Charitable Trust:

Application for	Date	Section
Registration in Form 10AB	28.06.2024	12A(1)(ac)(iii)
Approval u/s.80G in Form 10AB	02.07.2024	80G(5)(ii)

b) M. Sundaram Educational Charitable Trust:

Application for	Date	Section
Registration in Form 10AB	27.06.2024	12A(1)(ac)(iii)
Approval u/s.80G in Form 10AB	08.07.2024	80G(5)(ii)

c) Sri Kannika Esakkiammal Charitable Trust:

Application for	Date	Section
Registration in Form 10AB	27.06.2024	12A(1)(ac)(iii)
Approval u/s.80G in Form 10AB	08.07.2024	80G(5)(ii)

4. We find from the grounds that the assessee has filed the relevant documents/details along with statutory Form No.10AB, but the Id.CIT(E) has rejected the application for non-compliance due to non-participation of the assessee in further proceedings. Hence, assessee prayed for an opportunity of hearing before the Ld.CIT(E).

5. The Id.DR relied on the impugned order and prayed for confirming the same.

6. We have heard both the parties, perused the record and impugned orders. It is an undisputed fact on record that the notices were issued by the Id.CIT(E) on the e-filing/ITBA portal.

7. It is a matter of admitted fact that the assessee had filed an application for registration u/s 12A(1)(ac)(iii) and approval u/s.80G(5) of the Act in Form No. 10AB as per the above table before CIT(E), Chennai. However, the Id.CIT(E) passed the order in Form 10AD rejecting both the registration u/s.12AA and approval u/s.80G of the Act filed in Form 10AB due to non-compliance of the notices as per the impugned order.

8. In our considered view, since the Ld.CIT(E) have passed the order by rejecting the application without participation of the assessee, one more opportunity needs to be given in the interest of natural justice.

9. Therefore, keeping in mind the principles of natural justice we set aside and restore the application filed for registration u/s.12A as well as approval u/s.80G(5) of the Act, in form 10AB by all the 3 assesses back to the file of the Ld.CIT(E) with a direction to send notices on the assessee through registered email ID, eportal or as per provisions of the Act and pass speaking order after giving adequate opportunity to the assessee as per law. Needless to say the assessees should be diligent in responding to the notices and furnish all the required documents during the proceedings without seeking unnecessary adjournments and providing correct address and email ID. Thus, the matter is restored to the CIT(E), Chennai. If assessee fail to appear then, no lenient view will be taken by the Id.CIT(E).

10. In the result, all the six appeals filed by the assessees are allowed for statistical purposes.

Order pronounced in the open court on 11th June, 2025 at Chennai.

Sd/-
(मनु कुमार गिरि)
(MANU KUMAR GIRI)
न्यायिक सदस्य/Judicial Member

Sd/-
(एस. आर. रघुनाथा)
(S.R.RAGHUNATHA)
लेखासदस्य/Accountant Member

चेन्नई/Chennai,

दिनांक/Dated, the 11th June, 2025

SP

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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