

आयकर अपीलिय अधिकरण 'डी' न्यायपीठ, चेन्नई।
**IN THE INCOME TAX APPELLATE TRIBUNAL
'D' 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.833/Chny/2025
निर्धारण वर्ष/Assessment Year: -

Annaiyin Karangal Educational – Activity Trust, No.106/44, Kamarajar Street, Big Kancheepuram-631 502.	v.	The CIT (Exemptions), Chennai.
[PAN: AAETA 8467 B]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr.J. Saravanan, Advocate
प्रत्यर्थी की ओर से /Respondent by	:	Ms.Ann Marry Baby, CIT
सुनवाईकीतारीख/Date of Hearing	:	03.06.2025
घोषणाकीतारीख /Date of Pronouncement	:	07.07.2025

आदेश / ORDER

PER ABY T. VARKEY, JM:

This is an appeal preferred by the assessee Trust against the impugned action of the Learned Commissioner of Income Tax (Exemptions), (hereinafter referred to as "the Ld.CIT(E)"), Chennai, dated 09.12.2024 rejecting the online application filed on 30.06.2024 in Form No.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 brought to our notice that the appeal has been belatedly filed by '24' days and explaining the delay, the assessee has filed petition for condonation of delay. Having gone through the contents of the petition for condonation of delay, we find that it is excusable delay and therefore, we condone the delay of '24' days in filing of appeal and proceed to hear the appeal on its own merits.

3. The Ld.AR assailing the action of the Ld.CIT(E) brought to our notice that impugned order is an ex parte order qua assessee. According to the Ld.AR, due to technical glitches in the server/internet, three (3) notices issued by the Ld.CIT(E) had gone into the 'spam' e-mail account of the assessee, because of which, assessee was not aware of existence of such notices and therefore, didn't respond to it. Finding no response on the part of the assessee, the Ld.CIT(E) dismissed the appeal filed by the assessee. And therefore, the Ld.AR prayed for one more opportunity before the Ld.CIT(E) and the Ld.AR undertakes to file all the relevant documents called for by the Ld.CIT(E) and also to be present at the hearing and also he furnished his e-mail ID & phone number for further issuance of notice to it, which are noted as under:

saravjay70@gmail.com & Cell No. 94459 60123



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4. Per contra, the Ld.DR doesn't want us to give one more innings to the assessee and prayed that if an opportunity is granted to the assessee, cost should be levied on the assessee.

5. Having heard both the parties and after perusal of the records, we note that assessee has sought registration u/s.12AB of the Act which has been dismissed by the Ld.CIT(E) since all the three (3) notices issued by him found no response from the assessee. In this regard, the Ld.AR submitted that the assessee didn't receive any notices from the Ld.CIT(E) in its e-mail account but enquiry conducted revealed that the notices were dropped in the 'spam' account of e-mail ID of the assessee. Therefore, the Ld.AR prayed that due to technical glitches in the server/internet, assessee should not be penalized. Be that as it may, we note that the impugned order of the Ld.CIT(E) is an ex parte order without hearing the assessee. Hence, the Ld.CIT(E) held the appeal filed by the assessee as non-maintainable and since assessee didn't participate in the proceedings by filing relevant documents. Therefore, we set aside the impugned order of the Ld.CIT(E) and restore the appeal back to his file and direct the assessee to file all the relevant documents and participate diligently before the Ld.CIT(E). Having said so, we also levy cost of Rs.5,000/- which the assessee should remit to the State Legal Aid Authority, Hon'ble Madras High Court, and produce necessary proof of depositing the same before the Ld.CIT(E) and then, the Ld.CIT(E) has to adjudicate the



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grounds of appeal and pass a speaking order in accordance to law after hearing the assessee.

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

Order pronounced on the 07th 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: 07th 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