

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri Amitabh Shukla, Accountant Member

आयकर अपील सं./I.T.A. Nos.1277 & 1278/Chny/2025

A/M Athanuramman and
Kuppiyannaswamy Thirukoil
Annadhaanam Scheme Fund, A/M
Athanuramman and Kuppiyannaswamy
Thirukoil, Muthur Kangayam Taluk,
Erode 638 105.

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

[PAN:AABTA7627E]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri J. Saravanan, Advocate
प्रत्यर्थी की ओर से/Respondent by : Ms. E. Pavuna Sundari, CIT
सुनवाई की तारीख/ Date of hearing : 15.07.2025
घोषणा की तारीख /Date of Pronouncement : 17.07.2025

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 20.01.2025 passed by the Id. Commissioner of Income Tax (Exemptions), Chennai in rejecting Form 10AB in respect of seeking registration under section 12A(1)(ac)(iii) of the Income Tax Act, 1961 ["Act" in short] as well as 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. We find both the appeals are filed with a delay of 32 days. The assessee filed affidavits for condonation of delay stating the reasons. Upon hearing both the parties and on examination of the said affidavit, we find the reasons stated by the assessee are bonafide, which really prevented in filing the appeal in time. Thus, the delay is condoned and admitted the appeals for adjudication.

4. We note that the assessee filed online application on 09.07.2024 in Form No. 10AB under section 12A(1)(ac)(iii) of the Act seeking registration under section 12AB of the Act. The assessee also filed online application on 11.07.2024 in Form No. 10AB under clause (iii) of first proviso to section 80G(5) of the Act seeking approval under section 80G of the Act. The Id. CIT(E), while processing the application, asked the assessee to furnish certain documents including Note on activities and annual accounts/financial statements of the Institution, certified copies of certain important documents, etc.

mandatorily required for verification. Since the assessee could not furnish the details, the Id. CIT(E) rejected the application filed in Form 10AB seeking registration under section 12AB of the Act as well as seeking approval under section 80G of the Act.

5. The Id. AR Shri J. Saravanan, Advocate submits that the hearing notices of the Id. CIT(E) were uploaded on the e-portal of the assessee and there was no effective service of hearing notice as per the provisions of section 282 of the Act. Non furnishing of details is neither wilful nor wanton and prayed for affording one more opportunity for filing the details as called for.

6. The Id. DR Ms. E. Pavuna Sundari, CIT supported the orders passed by the Id. CIT(E).

7. Taking into consideration of the submissions of the Id. AR and the Id. DR, 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 affording one opportunity to the assessee for furnishing the details for verification for grant of registration under section 12AB of the Act as well as approval under section 80G of the Act and thereafter pass

orders 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 17th July, 2025 at Chennai.

Sd/-
(AMITABH SHUKLA)
ACCOUNTANT MEMBER

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

Chennai, Dated, 17.07.2025

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.