

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH: CHENNAI

माननीय श्री मनु कुमार गिरि ,न्यायिक सदस्य एवं माननीय श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
BEFORE HON'BLE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND
HON'BLE SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.276/Chny/2025
Assessment Years: 2010-11

Deen Dayal Medical and Educational
Trust,
No.61, DD Nagar,
Kunnavalam Post,
Thiruvallur-631 210.
[PAN: AAATD2757M]

Joint Commissioner of Income
Tax(OSD),
Central Circle-2(3),
Chennai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by
प्रत्यर्थी की ओर से /Revenue by

: Mr.S.Sridhar, Advocate.
: Mr.Bipin C.N, CIT

सुनवाई की तारीख/Date of Hearing

: 17.06.2025

घोषणा की तारीख /Date of Pronouncement

: 18.07.2025

आदेश / O R D E R

PER AMITABH SHUKLA, A.M :

This appeal is filed by the assessee against the order bearing DIN & Order No.ITBA / APL / S / 250 / 2024-25 / 1070206966(1) dated 08.11.2024 of the Learned Commissioner of Income Tax [herein after "CIT(A), Chennai for the assessment year 2010-11. The reference to the word "Act" in this order hereinafter shall mean the Income Tax Act, 1961 as amended from time to time.

2.0 At the outset the Ld.Counsel for the assessee submitted that the only issue in the present appeal raised through its various grounds of

appeal is regarding the denial of exemption u/s 11 and the consequent assessment of income at Rs.854,56,58,672/- as against Nil income returned. The Ld. Counsel submitted that in its own case the Ld. PCIT, Central-2, Chennai had vide its order dated 30.09.2016, cancelled the registration granted u/s 12AA of the Act. The appellant had approached this tribunal vide ITA No.3331/Chny/2016 dated 12.08.2024, in consideration of peculiar facts discussed therein, had set aside the impugned order dated 30.09.2016 and had directed the Ld..PCIT-2, Chennai to readjudicate the matter afresh. The Ld.Counsel accordingly argued that as the fate of the present case is intricately linked with the outcome of the said decision and therefore the present appeal be remitted back to the Ld.AO for readjudication after considering the decision of Ld..PCIT-2, Chennai.

3.0 Per contra, the Ld. DR concurred with the facts narrated by the Ld. Counsel of the assessee and did not oppose the proposal.

4.0 We have heard rival submissions in the light of material available on records. We have noted that a Coordinate bench of this tribunal in assessee's own case vide ITA No.3331/Chny/2016 dated 12.08.2024 ruled as under:-

".....4. Having heard rival contentions and going through the facts of the case, we, in respectful agreement with the findings recorded by the Co-ordinate Bench of this Tribunal in the case of Managing Trustee Shri T.D. Naidu in ITA No.1411/CHNY/2017 and further, in assessee's own case in ITA Nos.854 to 856/CHNY/2022 for assessment years 2006-07 to 2008-09 and remitted the matter back, taking a

consistent view and allowing one more opportunity to the assessee's trust, we set aside the order of PCIT passed u/s.12AA(3) of the Act cancelling registration and remand the matter back to his file for fresh adjudication after allowing reasonable opportunity of being heard. Needless to say that the assessee will cooperate in the proceedings to be initiated by the PCIT for registration/cancellation u/s.12AA of the Act and it will file the relevant documents and will explain its case. The PCIT will accordingly examine the details and then pass a speaking order after allowing reasonable opportunity of being heard to the assessee...."

5.0 Thus, we have noted that in the present case the Ld.AO has made additions by denying the exemptions u/s 11 and 12A available to the assessee and the Ld.CIT(A) has confirmed the same. We have also noted that the issue of grant of exemption to the assessee is presently under consideration by the Ld.PCIT-2, Chennai qua directions of this tribunal in its order vide ITA No.3331/Chny/2016 (supra). We are therefore of the considered view that in the interest of justice it would be appropriate to remit the matter back to the file of Ld.AO. We therefore set aside the order of lower authorities and direct the Ld.AO to await the decision of Ld.PCIT-2, Chennai qua directions of this tribunal in its order vide ITA No.3331/Chny/2016 (supra) and to readjudicate afresh the assessment of the assessee in the light of said decision of Ld.PCIT-2, Chennai. The Ld.AO while doing his readjudication, in accordance with law, shall give due opportunity of being heard to the assessee and pass a speaking order. The assessee shall be bound to comply with all the statutory notices issued by the Ld.AO. Accordingly, all the grounds of

appeal raised by the assessee are therefore allowed for statistical purposes.

6.0 In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced on 18th , July-2025 at Chennai.

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य / Judicial Member

चेन्नई/Chennai, दिनांक/Dated: 18th , July-2025.
KB/-

Sd/-

(अमिताभ शुक्ला)

(AMITABH SHUKLA)

लेखा सदस्य /Accountant Member

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