

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH: CHENNAI

श्री यस यस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
BEFORE SHRI SS VISWANETHRA RAVI, JUDICIAL MEMBER AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.3033/Chny/2024
Assessment Years: -

Arangham Trust,
New No.10, Old No.20, Cenotaph II
Lane, Teynampet,
Chennai-600 018.
[PAN: AAATA3616Q]

The Commissioner of Income Tax
(Exemptions),
Chennai

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Mr.P.M.Kathir, Advocate(virtual)
: Ms.E.Pavuna Sundari, CIT

सुनवाई की तारीख/Date of Hearing : 16.07.2025
घोषणा की तारीख /Date of Pronouncement : 18.07.2025

आदेश / ORDER

PER AMITABH SHUKLA, A.M :

This appeal is filed by the assessee against the order bearing DIN & Order No.ITBA / EXM / F / EXM44 / 2025-26 / 1076773471(1) dated 06.06.2025 of the Learned Commissioner of Income Tax (Exemptions) [herein after "CIT(E), Chennai. 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 It has been noted that there is a delay of 1216 days in the case, in filing of this appeal before the tribunal. In its affidavit the assessee has pleaded that the assessee was under misplaced belief of the timelines of

filing of the appeal and also the fact that the assessee was trying to resolve its matter of grant of exemption u/s 12A before the lower authorities by filing correct forms etc. There were several technical errors which consumed time more than what was required. All these activities contributed to the delay which was neither willful nor wanton. The assessee submitted that there will not be case of any non-compliance now. We have considered the justification put forth by the assessee and we are satisfied with their adequacy. We are also conscious of the fact that no litigant gains by intentionally delaying its own matters. The Ld. DR did not pose any serious objections to the delay. Accordingly, we hereby condone the delay and proceed to adjudicate this appeal.

3.0 At the outset, the Ld.Counsel for the assessee submitted that it had filed the present appeal contesting the decision of lower authorities to deny it the grant of registration u/s 12A. It was submitted that the Ld.CIT(E) has, upon consideration, granted it approval u/s. 12A and hence appellant assessee proposes to withdraw the appeal. The Ld. DR did not oppose the move.

4.0 We have heard the rival submissions in the light of material available on records. The request of the appellant assessee is considered and it is permitted to withdraw the appeal.

5.0 In the result, the appeal of the assessee is dismissed as withdrawn.

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

Sd/-

(यस यस विश्वनेत्र रवि)

(SS VISWANETHRA RAVI)

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