

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
'C' 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.123/Chny/2025, Assessment Years: 2022-23

आयकर अपील सं./ITA No.124/Chny/2025, Assessment Years: 2022-23

M/s.Chidagni Foundation Apartment  
No.07081, DLF Garden City,  
Thazambur,  
Chennai- 600 130.  
[PAN: AADTC1503F]

Commissioner of Income Tax  
(Exemption),  
Chennai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by

: Mr.J.Saravanan, Advocate,

प्रत्यर्थी की ओर से /Revenue by

: Mrs.C.Yamuna, CIT

सुनवाई की तारीख/Date of Hearing

: 17.07.2025

घोषणा की तारीख /Date of Pronouncement

: 06.08.2025

**आदेश / ORDER**

**PER AMITABH SHUKLA, A.M :**

The below mentioned two appeals have been filed by the appellant assessee for AY-2022-23 contesting the order of Ld. CIT(E ) indicated Column-E, herein below:-

S. No.	Appeal Nos.	AYs	Appellant	CIT(A) Order Details	Respondent
A	B	C	D	E	F
1	ITA No. 123 / Chny / 2025	2022-23	M/s.Chidagni Foundation Apartment No.07081, DLF Garden City, Thazambur, Chennai- 600 130. [PAN: AADTC1503F]	DIN & Order No. ITBA / EXM / F / EXM45 / 2024-25 / 1070702355(1) dated 28.11.2024	Commissioner of Income Taxes (Exemption), Chennai.
2	ITA No. 124 / Chny / 2025	2022-23		DIN & Order No. ITBA / EXM / F / EXM45 / 2024-25 / 1070702417(1) dated 28.11.2024	

2.0 Both the above appeals of the assessee are centering around the common ground of denial of exemption u/s. 12A and section 80G and hence for the purposes of convenience were heard together and are being adjudicated by this common order. For the purposes of convenience we will consider the appeal of the assessee in ITA 123/Chny/2025 qua denial of exemption u/s 12A. As the facts are identical the decision therein shall apply mutatis mutandis to ITA No.124/Chny/2025 as well.

3.0 At the outset, the Ld.Council for the assessee explained that its application u/s. 12A was made before the Ld.CIT(E ), Chennai on 13.05.2024 through Form-10AB. The Ld.Counsel has submitted that the Ld.CIT(E ) has summarily rejected its petition holding that requested details have not been provided by it. It has been contended that the same is not wholly correct and therefore its natural right of being granted adequate opportunity of being heard stands violated. It was accordingly requested that the matter may be considered for remission back to the Ld.CIT(E ) with the directions for readjudication de novo after giving adequate opportunity of being heard.

4.0 Per contra, the Ld.DR relied upon the order of lower authorities.

5.0 We have heard the rival submissions in the light of material available on records. We have noted that there is sufficient force in the argument of the assessee of not being accorded adequate opportunity of

being heard before drawing adverse conclusions in its case. We have noted from para 4.1 to para 5 of the order of the Ld.CIT(E ) supra that he has alluded to several deficiencies in the submissions and details filed by the assessee. There is nothing on record however to indicate that the assessee was given an opportunity to offer any counter defence. We have noted that the Ld.CIT(E ) has drawn unilateral conclusions before rejecting the application u/s 12A. Due opportunity of being heard is natural right of every litigant and cannot be denied or deprived during any judicial proceedings. Accordingly, in the interest of justice, we set aside the order of the Ld.CIT(E ) and direct him to readjudicate the matter de novo, in accordance with law after giving due opportunity of being heard to the assessee. It shall be bounden upon the assessee to comply all the statutory notices issued by the department. Accordingly, all the grounds of appeal raised by the assessee in ITA 123/Chny/2025 are allowed for statistical purposes.

6.0 We have noted that the facts of the case in ITA No.124 for AY-2022-23 are identical qua violation of assessee's **right of being heard** and therefore the decision taken in ITA No.123 shall apply mutatis mutandis in ITA No.124 for AY-2022-23.

7.0 In the result, the appeal in ITA No.123 and ITA No.124 for AY-2022-23 are allowed for statistical purposes.

Order pronounced on 6<sup>th</sup> , Aug-2025 at Chennai.

Sd/-

(एबी टी. वर्की)

(ABY T VARKEY)

न्यायिक सदस्य / Judicial Member

चेन्नई/Chennai, दिनांक/Dated: 6<sup>th</sup> , Aug-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