

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
'D' 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.1798/Chny/2025  
Assessment Years: 2023-24

Vama Charitable Trust,  
Sivanthiappar Mela Street, Sivasailam  
Road, Alwarkurichi, Ambasamudram,  
Tirunelveli,  
Tamil Nadu-627 412.  
[PAN: AACTV6752C]

Commissioner of Income Tax  
(Exemptions)  
Chennai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by

: Shri H.Yeshwanthkumar, C.A

प्रत्यर्थी की ओर से /Revenue by

: Shri ARV Sreenivasan, CIT

सुनवाई की तारीख/Date of Hearing

: 25.08.2025

घोषणा की तारीख /Date of Pronouncement

: 03.09.2025

**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 / EXM / F / EXM45 / 2024-25 / 1067839141(1) dated 21.08.2024 of the Learned Commissioner of Income Tax (Exemption) [herein after "CIT(E), Chennai for the assessment year 2023-24. 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 235 days in the case, in filing of this appeal before the tribunal. In its affidavit the assessee has pleaded that the assessee had applied for renewal of registration u/s 80G on 31.03.2024 which was rejected by the Ld.CIT(E ) for non compliance vide his order dated 21/08/24. The assessee thereafter on 22/10/24 filed fresh application under Bonafide belief that as the original application was filed in time, the second one would be considered as a valid continuation. It was stated that no appeal was preferred assuming and awaiting consideration of its second application. 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 The only issue raised through its grounds of appeal is regarding the denial of exemption u/s 12A by the Ld.CIT(E ) on the premise that the assessee trust did not make any compliance to the notices issued by the Ld.CIT(E). The Ld.Counsel for the assessee submitted that the assessee's trust could not make timely compliances to the notices issued by the Ld.CIT(E ) on account of contemporaneous preoccupation with

other pressing matters of the trust. It was stated that the same was not intentional or mala fide. It was argued that the second time when it filed the application, it was declined to be acted upon on the ground being late.

4.0 Per contra, the Ld.DR relied upon the order Ld.CIT(E). It was stated that the assessee has not complied with the statutory notices.

5.0 We have heard rival submissions in the light of material available on records. We find sufficient force in the arguments of the appellant assessee. At the outset, we have noted that the Ld.CIT(E) has passed a stereotyped order dated 21.08.2024 by merely rejecting the application on account of non-compliance by the assessee. A unilateral conclusion cannot be basis for a judicious decision. It is trite law that opportunity of being heard is the basic right available to a litigant and cannot be taken away unilaterally. Thus we are of the considered view that the Ld.CIT(E) has drawn unilateral conclusions without confronting the appellant assessee with his findings and without passing a speaking order. Accordingly, we set aside the order of the Ld.CIT(E) and direct him to readjudicate the matter afresh by passing a speaking order, in accordance with law, and after giving due opportunity of being heard. The assessee shall comply with all the notices issued by the Ld.CIT(E).

Accordingly, all the grounds of appeal raised by the assessee are allowed for statistical purposes.

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

Order pronounced on 3<sup>rd</sup>, Sept-2025 at Chennai.

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य / Judicial Member

Sd/-

(अमिताभ शुक्ला)

(AMITABH SHUKLA)

लेखा सदस्य /Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 3<sup>rd</sup>, Sept-2025.

KB/-

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