

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

श्री एस एस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री एस. आर. रघुनाथा, लेखा सदस्य के समक्ष
BEFORE SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER AND
SHRI S.R. RAGHUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.: 1673/Chny/2025
निर्धारण वर्ष / Assessment Year: 2015-16

Arulmigu Kurungaleeswarar and Vaigundavasa Perumal Thirukoil, Koyambedu. Chennai – 600 107. Tamil Nadu.	vs.	Income Tax Officer, Exemptions Ward 3, Chennai.
[PAN: AADTA-2178-C] (अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Ms. R. Sumedha, Advocate
प्रत्यर्थी की ओर से/Respondent by : Mr. N. Rajakumar, Addl.CIT

सुनवाई की तारीख/Date of Hearing : 26.08.2025
घोषणा की तारीख/Date of Pronouncement : 02.09.2025

आदेश / O R D E R

PER S. R. RAGHUNATHA, AM :

This appeal by the assessee is filed against the order of the learned Commissioner of Income Tax (Appeal), NFAC, Delhi, (in short Ld. CIT(A)) for the assessment year 2015-16, vide order dated 13.06.2024.

2. At the outset, we find that there is a delay of 282 days in appeal filed by the assessee, for which petition for condonation of delay along with reasons. The assessee submitted an affidavit for the delay stating that the temple though obtained registration u/s.12AA, it did not file any return of

income until then, their accounts were duly audited every year by the TN Government based on the Fasli year. The assessee stated that initially they were under the impression that the income of the trust would be exempted automatically under the Income Tax Act on obtaining registration u/s.12AA and hence did not file any return of income. However, the temple authorities were completely new to the income tax proceedings and did not respond to any of the notices during assessment as well as appellate proceedings. The assessee was informed that they will receive a notice manually or by post and hence they were not aware of the notices which was sent by email and through portal and failed to respond to the notices. Therefore, there was delay in filing the appeal and prayed that the delay be condoned. After considering the petition filed by the assessee and also hearing both the parties, we find that there is a reasonable cause for the assessee in not filing appeal on or before the due date prescribed under the law and thus, in the interests of justice, we condone delay in filing of appeal and admit appeal filed by the assessee for adjudication.

3. Brief facts of the case are that the assessee is a temple under the control of The Hindu Religious Charitable Endowment Department of the Government of Tamil Nadu. The temple is a listed religious institution in terms of Section 45(3) of the Tamil Nadu Hindu Religious and Charitable Endowments Act 1959 (HR&CE Act). The assessee had not registered u/s.12A of Act for the relevant period. On perusal of Books of Account submitted by the assessee, the AO found that the assessee had not filed the return of income for the A.Y.2015-16 and found that the excess income over expenditure to the

tune of Rs.1,03,32,263/- was shown and hence brought the same to tax treating the assessee as AOP on the ground that the assessee temple did not possess registration u/s.12A for the relevant period and completed the re-assessment u/s.147 r.w.s 144 r.w.s 144B of the Act dated 10.03.2023.

4. Aggrieved by the order of the AO, the assessee preferred an appeal before the Id.CIT(A), NFAC on 13.10.2023.

5. At the outset, we observed that Id.CIT(A) has provided three opportunities for the assessee from 08.01.2024 to 21.05.2024 to appear for hearings as detailed in Para 3 of the Id.CIT(A) order to support the appeal of the assessee. However, the assessee chose to be silent and did not respond to any of the notices and hence, the Id.CIT(A), NFAC dismissed the assessee's appeal as deficient by confirming the order of the AO by passing an order dated 13.06.2024. The Id.AR submitted that the assessee had not regularly checked the income tax portal and his email and hence they were not aware of the notices issued by the Id.CIT(A) and hence the assessee could not appear before the AO as well as the Id.CIT(A). In view of the above, the Id.AR prayed for one more opportunity before the AO, since the exparte order has been passed by the AO u/s.144 of the Act. Further, Id.AR assured the bench that the Id.AR will represent on behalf of the assessee before the AO to complete the assessment proceedings effectively.

6. Per contra, the Id.DR submitted that both the Assessing Officer and the Id.CIT(A) provided sufficient opportunity to appear before them. However, the assessee has been negligent in responding to the statutory notices and hence, prayed for confirming the order of the Id.CIT(A).

7. We have heard the rival parties and perused the material available on record and gone through the orders of the lower authorities. We note that the AO has passed an exparte order by considering the information available with the department and the same has been dismissed by the Id.CIT(A) - NFAC due to non-participation of the assessee before the first appellate authority.
8. In view of the above and to meet the ends of justice we set aside the order of Id.CIT(A) and remit the matter back to the file of AO and direct the AO to denovo frame the assessment order in accordance with law, after providing reasonable opportunity to the assessee. Needless to say, the assessee to be diligent and file written submissions and relevant documents if advised so.
9. In the result, appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the court on 02nd September, 2025 at Chennai.

Sd/-
(एस एस विश्वनेत्र रवि)
(S.S. VISWANETHRA RAVI)
न्यायिक सदस्य/Judicial Member

Sd/-
(एस. आर. रघुनाथा)
(S. R. RAGHUNATHA)
लेखा सदस्य/Accountant Member

चेन्नई/Chennai,

दिनांक/Dated, the 02nd September, 2025

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