

आयकर अपीलीय अधिकरण, “सी” न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL ‘C’ BENCH, CHENNAI
श्री एम. बालगनेश, लेखा सदस्य एवं श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य के समक्ष
**Before Shri M. Balaganesh, Accountant Member &
Shri S.S. Viswanethra Ravi, Judicial Member**

आयकर अपील सं./I.T.A. Nos.2303 & 2302/Chny/2025
निर्धारण वर्ष/Assessment Year: -

Construction Labours Welfare Trust,
No. 49, Nerkundram Pathai,
Vadapalani, Chennai 600 026.
[PAN: AACTC2116M]

Vs. The Income Tax Officer,
Exemptions Ward 3,
Chennai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri Y. Sridhar, CA
प्रत्यर्थी की ओर से/Respondent by : Shri C.N. Bipin, CIT
सुनवाई की तारीख/ Date of hearing : 23.10.2025
घोषणा की तारीख /Date of Pronouncement : 24.10.2025

आदेश /O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

Both the appeals filed by the assessee are directed against different orders dated 07.11.2024 and 08.11.2024 passed by the Id. Commissioner of Income Tax (Exemption), Chennai rejecting the applications dated 15.05.2024 in Form No. 10AB under section 12A(1)(ac)(iii) of the Income Tax Act, 1961 [“Act” in short] seeking registration under section 12AB of the Act as well as seeking approval under section 80G of the Act respectively.

2. Since issues raised in both the appeals are similar based on the same identical facts, with the consent of both the parties, we proceed to

hear the appeals together and pass consolidated order for the sake of convenience.

3. We find both the appeals are filed with a delay of 201 days. The assessee filed affidavits for condonation of delay stating the reasons. Upon hearing both the parties and on examination of the said affidavit, we find the reasons stated by the assessee are bonafide, which really prevented in filing the appeal in time. Thus, the delay is condoned and admitted the appeals for adjudication.

4. We note that the assessee filed online application on 15.05.2024 in Form No. 10AB under section 12A(1)(ac)(iii) of the Act seeking registration under section 12AB of the Act as well as application in Form No. 10AB under clause (iii) of first proviso to section 80G(5) of the Act seeking approval under section 80G of the Act. The Id. CIT(E), while processing the application, asked the assessee to furnish certain documents including Note on activities and annual accounts/financial statements of the Institution, certified copies of certain important documents, etc. mandatorily required for verification. Since the assessee could not furnish the details, the Id. CIT(E) rejected the application filed in Form 10AB seeking registration under section 12AB of the Act as well as seeking approval under section 80G of the Act.

5. The Id. AR Shri Y. Sridhar, CA submits that the Managing Trustee apart from managing the affairs of the assessee-trust, actively engaged in public duties as Chairman of the Tamil Nadu Construction Workers Welfare Board and president of the Tamil Nadu Construction Workers Central Union and owing to these responsibilities, frequently travelling across Tamil Nadu and remained preoccupied with the welfare and union related activities. Non-furnishing of details sought for is neither wilful nor wanton, but due to the reasons beyond its control. Thus, the Id. AR prayed for affording one more opportunity for filing the details as called for.

6. The Id. DR Shri C.N. Bipin, CIT drew our attention to para 2.2 & 3.1 of the impugned order and submits that the Id. CIT(E) afforded various opportunities to the assessee for furnishing the details, but, it was not availed.

7. Taking into consideration of the submissions of the Id. AR and the Id. DR, in the interest of justice, we deem it proper to remand the matter to the file of the Id. CIT(E) to afford one more opportunity to the assessee for furnishing the details for verification for grant of registration under section 12AB of the Act as well as approval under section 80G of the Act and decide the issue afresh after considering the details for processing

the applications as may be filed by the assessee. Thus, the grounds raised by the assessee in both the appeals are allowed for statistical purposes.

8. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced on 24th October, 2025 at Chennai.

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Chennai, Dated, 24.10.2025

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant,
2. प्रत्यर्थी/ Respondent,
3. आयकर आयुक्त/CIT, Chennai/Madurai/Coimbatore/Salem
4. विभागीय प्रतिनिधि/DR &
5. गार्ड फाईल/GF.