

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

श्री मनु कुमार गिरि, न्यायिक सदस्य एवं श्री जगदीश, लेखक सदस्य के समक्ष
BEFORE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.2324/Chny/2025

Unico Charitable Trust,
(Athmartha Foundations),
No.24, Noor Veerasamy Lane,
Nungambakkam,
Chennai – 600 034.
PAN: AAKTA 4039K

Vs. The Commissioner of Income
Tax (Exemptions),
Chennai.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: None
: Shri Bipin C.N, CIT

सुनवाई की तारीख/Date of Hearing

: 13.11.2025

घोषणा की तारीख /Date of Pronouncement

: 14.11.2025

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee arises out of the orders of Learned Commissioner of Income Tax (Exemption), Chennai [hereinafter "CIT(E)"] dated 24.06.2025 in rejecting application for registration u/s. 12AB of the Income-tax Act, 1961 (hereinafter "the Act").

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2. When this appeal was taken up for hearing, none appeared on behalf of the assessee and accordingly, the hearing was proceeded with the able assistance of Ld. Departmental Representative (DR), Mr. Bipin C.N, CIT.

3. The Ld. CIT(E) has rejected the application filed by the assessee in Form 10AB u/s. 12A(1)(ac)(vi)(B) of the Act on 18.12.2024, seeking registration u/s. 12AB of the Act for the reason that the Ld. CIT(E) called for information vide show cause notice dated 10.05.2025, but the assessee had not provided any evidence or clarification sought. The Ld. CIT(E) therefore, rejected the application for registration u/s. 12AB of the Act.

4. The assessee, in the statement of facts, has submitted that the show cause was issued on 10.05.2025, fixing date of compliance on 16.05.2025, and that the Ld. CIT(E) has rejected the application solely on the ground that certain documents had not furnished. The assessee, therefore contended in the grounds of appeal that proper opportunity was not provided, and therefore prayed that one more opportunity may be provided before Ld CIT(E) to substantiate its case.

5. On the other hand, the Ld. Departmental Representative (DR), has relied on the orders of lower authorities.

6. We have gone through the order of the Ld. CIT(E). The Ld. CIT(E) has issued a show cause notice on 10.05.2015 fixing compliance date on 16.05.2015. As the assessed did not comply with the show cause notice, the Ld. CIT(E) had rejected the application in the absence of certain documents/information required under Rule 17A of the Income Tax Rules, 1972. In our considered view, the assessee was not afforded sufficient opportunity to furnish the requisite details. In the interest of justice, we are of the opinion that one more opportunity ought to be given to the assessee to present its case. Accordingly, we set aside the impugned order and restore the matter back to the file of the Ld. CIT(E) for fresh adjudication of the application, after providing the assessee a reasonable opportunity of being heard. The assessee is also directed to comply with all notices issued by the Ld. CIT(E) and furnish all relevant documents/information for its fresh consideration. In view of the above, the appeal filed by the assessee is allowed for statistical purposes only.

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7. In the result, the appeal filed by the assessee is allowed for statistical purposes only.

Order pronounced on 14th day of November, 2025 at Chennai.

Sd/-
(मनु कुमार गिरि)
(Manu Kumar Giri)
न्यायिक सदस्य / **Judicial Member**

Sd/-
(जगदीश)
(Jagadish)
लेखा सदस्य / **Accountant Member**

चेन्नई/Chennai, दिनांक/Dated: 14th November, 2025.
EDN, Sr. P.S

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