

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

श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री जगदीश, लेखा सदस्य के समक्ष  
**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND**  
**SHRI JAGADISH, ACCOUNTANT MEMBER**

**आयकर अपील सं./ITA No.143/Chny/2025**

Digital Security Association of  
India,  
No.07, First Main Road,  
Bharat Nagar, Madipakkam,  
Chennai – 600 091.  
PAN: AADTD 1396D

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

**(अपीलार्थी/Appellant)**

**(प्रत्यर्थी/Respondent)**

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

: Shri V. Rajendran, Chairman (DSAI)  
: Shri Bipin C.N, CIT

सुनवाई की तारीख/Date of Hearing

: 04.11.2025

घोषणा की तारीख /Date of Pronouncement

: 19.11.2025

**आदेश / ORDER**

**PER JAGADISH, A.M :**

Aforesaid appeals filed by the assessee arises out of the orders of Learned Commissioner of Income Tax (Exemption), Chennai [hereinafter "CIT(E)"] dated 26.12.2024 in rejecting application for registration u/s. 12AB of the Income-tax Act, 1961 (hereinafter "the Act").

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2. The Ld. CIT(E) has rejected the application filed by the assessee on 16.12.2024 in Form No. 10AB under section 12A(1)(ac)(iii) of the Act, seeking registration u/s. 12AB of the Act. The Ld. CIT(E), while rejecting the application has observed that the assessee had not submitted any evidence in support of its contention that it was providing Religious, Relief of the Poor, Education, Medical Relief and Advancement of any other objects of general public utility.

3. The Ld. Authorized Representative (A.R.) for the assessee submitted that the assessee-trust is engaged in the education of cyber security and therefore, falls under charitable activity and entitled for registration u/s 12AB of the Act. The Ld. AR has further pointed out that the application was filed on 16.12.2024 and order rejecting the application was passed on 26.12.2024, within 10 days of filling the application, therefore proper opportunity was not provided and in the interest of justice, one more opportunity be provided to the assessee to substantiate its case before the Ld. CIT(E).

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

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5. We have heard both the parties and gone through the order of the Ld. CIT(E). The assessee-trust made an application on 16.12.2024 in Form No. 10AB under section 12A(1)(ac)(iii) of the Act, seeking registration u/s. 12AB of the Act. The Ld. CIT(E) has issued notice calling for details in seven objects on 17.12.2024 and the order was passed rejecting the application on 26.12.2024 i.e., within 10 days of the filing of application. The Ld. CIT(E) has noted that the assessee has not furnished any documentary evidence that income received was not voluntary and has not provided the details of membership fees shown in the balance sheet. Considering the submissions and in the interest of justice, we are of the view that one more opportunity should be granted to the assessee to present its case before Ld CIT(E). Accordingly, we remit the matter back to the file of the Ld. CIT(E) for fresh consideration of the application, after affording 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 details for fresh consideration. In view of the above, the appeal filed by the assessee is allowed for statistical purposes only.

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

*Order pronounced on 19<sup>th</sup> day of November, 2025 at Chennai.*

Sd/-  
(एबी टी. वर्की)  
(ABY. T. Varkey)

न्यायिक सदस्य / **Judicial Member**

चेन्नई/Chennai, दिनांक/Dated: 19<sup>th</sup> November, 2025.

EDN, Sr. P.S

Sd/-  
(जगदीश)  
(Jagadish)

लेखा सदस्य / **Accountant Member**

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