

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'D' BENCH, CHENNAI

श्री मनु कुमार गिरि, न्यायिक सदस्य एवं श्री एस.आर.रघुनाथा, लेखा सदस्य के समक्ष
BEFORE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER
AND SHRI S.R.RAGHUNATHA, ACCOUNTANT MEMBER

आयकर अपीलसं./ITA Nos.2390 & 2391/CHNY/2025
(निर्धारण वर्ष / Assessment Year:-)

Abode of Joy, No.11, 5 th Street, Kabali Nagar, Adhanur Road, Guduvancherry, Chennai - 603 202.	vs.	The CIT (Exemptions), Chennai.
[PAN: AAETA-3625-R] (अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri J. Saravanan, Advocate.
प्रत्यर्थी की ओर से/Respondent by : Mr. ARV Sreenivasan, CIT.

सुनवाई की तारीख/Date of Hearing : 23.10.2025
घोषणा की तारीख/Date of Pronouncement : 20.11.2025

आदेश / ORDER

PER S.R.RAGHUNATHA, AM:

These appeals are filed by the assessee against the orders dated 06.12.2024 passed by the Commissioner of Income Tax(Exemptions) (hereinafter referred to as "CIT(E)"), rejecting the approval sought u/s.80G of the Income Tax Act, 1961 and rejecting the registration sought u/s.12AB of the Income Tax Act ,1961 (hereinafter referred to as the "Act").

2. At the outset, we find that there is a delay of 182 days before us in both the appeals filed by the assessee, for which the assessee has filed affidavit stating the reasons for delay, wherein, it is submitted that the assessee was unaware of the order of the rejections uploaded in the Income-Tax e-filing portal during the relevant period and the orders of the Id.CIT(E) were noticed in the 1st week of August 2025 and filed the appeals against the order of the rejections on 29.08.2025. After considering the Affidavit 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 appeals and admit the appeals filed by the assessee for adjudication.

3. The assessee is a trust and filed an application dated 26.06.2024 in Form 10AB under Rule 11AA, seeking approval under (iii) of first proviso to sub-section (5) of section 80G of the Act and also filed an application dated 26.06.2024 in Form No.10AB u/s.12A(1)(ac)(iii) of the Act, seeking registration u/s.12AB of the Act. The Id.CIT(E) rejected the said applications dated 06.12.2024 due to non-participation of the assessee in the proceedings and failing to furnish relevant documents/details and its clarification, as the limitation of time for disposal of the applications expires by 31.12.2024. Aggrieved by the order passed by the Id.CIT(E), the assessee is in appeal before us.

4. At the outset, we observed that Id.CIT(E) has provided two opportunities for the assessee to appear for hearings as detailed in paragraph 3.1 of the Id.CIT(E)

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(E), Chennai rejected the applications as “not maintainable” by passing orders dated 06.12.2024.

5. The Ld.AR for the assessee submitted that the assessee has failed to take note of hearing notices sent through e-mail, resulting in non-participation of assessee during the appellate proceedings. It was prayed in the interest of justice and equity, the issue may be restored to the files of the Id.CIT(E) as a last opportunity for proper representation of his case.

6. Per contra, the Id.DR submitted that the Id.CIT(E) provided sufficient opportunity to furnish relevant documents/details and its clarification either by uploading online in the e-filing portal or by post. However, the assessee has been negligent in responding to the statutory notices and hence, prayed for confirming the order of the Id.CIT(E).

7. We have heard the rival parties and perused the material available on record and gone through the orders of Id.CIT(E). We note that the Id.CIT(E) has passed orders by considering the material available on record and the applications have been rejected by the Id.CIT(E) due to non-submission of the relevant documents/details and its clarification either by uploading online in the e-filing portal or by post. Since the assessee has failed to participate before the appellate authority, we levy the cost of Rs.4,000/- (Rs.2,000/- for each appeal) to

be paid to State Legal Aid Authority, Hon'ble High Court of Madras and produce proof of payment of cost to the Registry within 30 days from the date of receipt of this order.

8. Therefore, in the present facts and circumstances of the case and to meet the ends of justice, we deem it fit to provide one more opportunity to the assessee. Hence, we set aside the orders of the Id.CIT(E) and remit the matter back to the file to Id.CIT(E) to adjudicate the matter afresh in accordance to law, after providing reasonable opportunity to the assessee. Needless to say, assessee to be diligent and file written submissions and relevant documents if advised so.

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

Order pronounced in the court on 20th November, 2025 at Chennai.

Sd/-
(मनु कुमार गिरि)
(MANU KUMAR GIRI)
न्यायिक सदस्य/**Judicial Member**

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

चेन्नई/Chennai,

दिनांक/Dated, the 20th November, 2025

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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