

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
'B' BENCH, CHENNAI**

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री एस.आर.रघुनाथा, लेखा सदस्य के समक्ष  
**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND  
SHRI S.R. RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA Nos.: 2509 & 2510/CHNY/2025

**M/s. The Rainbow Bridge,**  
B2/8, Gem Nirmalayam,  
Kattabomman Street,  
Ganapathy,  
Coimbatore – 641 006.

**The CIT(Exemptions),**  
Vs. Chennai.

**PAN: AADTT 0198H**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri K. Muthukumar, CA  
प्रत्यर्थी की ओर से/Respondent by : Shri Shiva Srinivas, CIT

सुनवाई की तारीख/Date of Hearing : 19.11.2025  
घोषणा की तारीख/Date of Pronouncement : 19.11.2025

**आदेश / O R D E R**

**PER GEORGE GEORGE K, VICE PRESIDENT:**

These two appeals filed by the assessee are directed against two orders of CIT(E), Chennai dated 25.07.2024 & 22.07.2024, rejecting Form No.10AB filed for seeking registration u/s.12AB and approval u/s.80G of the Income Tax Act, 1961 (hereinafter the 'Act').

2. There is a delay of 346 days in filing these appeals before the Tribunal. The Assessee Trust has filed a petition for condonation of delay along with the supporting affidavit stating therein the reasons for belated filing of these appeals.

*3) That the trust had been advised by the legal consultant to file an appeal before the Hon'ble Income Tax Appellate Tribunal for relief but the appeal has already become barred by time limitation. Nevertheless, the appeal had been filed before this Hon'ble Income Tax Appellate Tribunal on date 11.09.2025 accompanied by an application for condonation of delay as provided under section 5 of the LIMITATION ACT, 1963*

*4) That in this way there is a delay of 353 days for which an application under Section 5 of the Limitation Act has been filed along with memorandum of appeal*

*5) That the delay was neither deliberate nor intentional but occurred solely due to circumstances beyond the control of the appellant, as explained below. The notices and communications were wrongly sent to an incorrect email ID, "malisukan1994@gmail.com," which belonged to the erstwhile consultant who left on end of the March,2024. The correct e-mail ID of Trust rainbowbridgeconnects@gmail.com," as given in the appeal papers. Due to the above miscommunication, the appellant was deprived of an opportunity to appear and present its case. So please condone the delay in filing the appeal and consider the case. Hence, I request your honor that condone the delay as a genuine.*

*6) The trust also states that due to the above-mentioned reasons as the delay: caused in filing the appeal is not due to any inaction or negligence or intentions and was beyond his cause and control.*

3. On perusal of the reasons stated in the affidavit, we are of the view that no laches can be attributed to the assessee as there is sufficient cause for belated filing of these appeals. Hence, we condone the delay and proceed to dispose off the appeals on merits.

4. At the very outset, we notice that the CIT(E) has passed ex-parte orders. The reason for deciding the appeals ex-parte was that the assessee did not reply to the notices issued from the office of the CIT(E). The Ld.AR submitted that notices issued by the CIT(E) through e-filing / ITBA portal and there were no real time alerts. The Ld.AR further submitted that notices have been sent to the email id of the erstwhile consultant, who has left operations and hence the assessee was unaware of the hearing notices. It was submitted that in the interest of justice and equity, one more opportunity may be provided to represent its cases before the CIT(E).

5. The Id.DR supported the orders of CIT(E).

6. We have heard rival submissions and perused the material on record. The Office of the CIT(E) had issued notices by e-mail directing the assessee to file certain details/documents. Since there was no response by the assessee to the notices issued, the CIT(E) passed ex-parte orders. It is the claim of the assessee that the notices issued through e-mail of its erstwhile consultant who had left and hence, assessee was unaware of the notices being issued. We strongly deprecate the nonchalant attitude of the assessee in not responding to the notices issued from the office of the CIT(E).

However, in the interest of justice and equity, we are of the view that assessee ought to be provided with one more opportunity to represent its cases and accordingly the issues are restored to the files of the CIT(E). The assessee is directed to co-operate with the Revenue and shall not seek unnecessary adjournment. It is ordered accordingly.

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

Order pronounced in the open court on 19<sup>th</sup> November, 2025 at Chennai.

Sd/-

(एस.आर. रघुनाथा)

**(S.R. RAGHUNATHA)**

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 19<sup>th</sup> November, 2025

**RSR**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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

Sd/-

(जॉर्ज जॉर्ज के)

**(GEORGE GEORGE K)**

उपाध्यक्ष /VICE PRESIDENT