

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'C' 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 अपील सं./ITA No.2536/Chny/2025
निर्धारण वर्ष/Assessment Year: 2026-27

Siva Educational Trust, Karivalamvandanallur, Sankarankoil, Tirunelveli-627 753.	v.	The CIT (Exemption), Chennai.
[PAN: AAETS 6796 H] (अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr. K. Vishva Padmanabhan, CA
प्रत्यर्थी की ओर से /Respondent by	:	Mr.Bipin C.N., CIT
सुनवाईकीतारीख/Date of Hearing	:	18.11.2025
घोषणाकीतारीख /Date of Pronouncement	:	26.11.2025

आदेश / ORDER

PER MANU KUMAR GIRI, JM:

The captioned appeal by the assessee is arising out of the order of the Ld. Commissioner of Income Tax (Appeals)/NFAC, Delhi dated 01.09.2025 for AY 2017-18.

2. At the outset, the Ld.AR of the assessee brought to our notice that the appeal has been filed belatedly by '868' days and assessee has filed petition along with an affidavit explaining the cause for the delay. Having gone through the contents of the same, we find that cause for delay was



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reasonable, so we excuse the same and proceed to hear the assessee's appeal on merits.

3. Brief facts of the case are that the applicant/assessee filed an online application on 29.09.2022 in Form No.10AB u/s 12A(1)(ac)(ii) of the Income Tax Act, 1961, seeking registration u/s12AB. Thereafter, in respect of application dated 29.09.2022, the Id.CIT(E) vide notice dated 28.12.2022 requested the assessee to furnish the relevant documents / details and its clarifications either by uploading online in the e-filing portal, on or before 04.01.2023. However, no response from the applicant to notice dated 28.12.2022. Hence, having no choice, the Id.CIT(E) rejected the application referred supra for non-compliance.

Assessee is in further appeal before us.

4. At the outset, Ld.AR for the appellant submitted that the trustee is not familiar with the online mails and digital operation etc. The Ld.AR for the appellant prayed that if an adequate opportunity of hearing is given before Id.CIT(E), assessee will file requisite details called for and prosecute the application properly. Ld.CIT-DR relied upon the order of Id.CIT(E) and prayed for dismissal of appeal.

5. We have gone through the orders of lower authorities and submissions addressed by the parties before us. We are of the considered view that in the interest of justice assessee should be given one more opportunity before Id.CIT(E) to prosecute the application as referred supra filed in



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Form 10AB. The Id.AR for the assessee also assured the bench that the assessee will file all necessary requisites/details asked by the Id.CIT(E). Therefore, in the light of above assurance/undertaking we set aside this appeal to the file of Id.CIT(E) to hear the application afresh after providing proper opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith without any fail, failing which Ld. CIT(E) shall be at liberty to proceed with the disposal of the application as per law. The Id. counsel, who appeared also assured the bench that he will ensure that the assessee will prosecute his case diligently.

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

Order pronounced in the open court on 26th day of November, 2025
at Chennai.

Sd/-
(एस. आर. रघुनाथा)
(S.R.RAGHUNATHA)

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated: 26th November, 2025.

TLN

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF

Sd/-
(मनु कुमार गिरि)
(MANU KUMAR GIRI)

न्यायिक सदस्य/JUDICIAL MEMBER