

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

माननीय श्री मनु कुमार गिरि ,न्यायिक सदस्य एवं माननीय श्री अमिताभ शुक्ला, लेखा सदस्य  
के समक्ष

**BEFORE HON'BLE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER &  
HON'BLE SHRI S.R.RAGHUNATHA, ACCOUNTANT MEMBER**

**विविध अपील सं./MA. No. 173/Chny/2025 IN**  
**आयकर अपील सं./ITA No.1122/Chny/2025**  
**Assessment Years: 2023-24**

The Congregation of the brothers  
of St.Michel, P.B.No.6 Bishop  
House, Big Bazaar Street,  
Coimbatore, Tamil Nadu-641 001.

Assistant Commissioner of  
Income Tax (Exemptions),  
Coimbatore

**[PAN: AAATT3652K]**

**(अपीलार्थी/Appellant)**

**(प्रत्यर्थी/Respondent)**

अपीलार्थी की ओर से/ **Assessee** by  
प्रत्यर्थी की ओर से /**Revenue** by

: None  
: Ms. G. Latchana, Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 19.12.2025

घोषणा की तारीख /Date of  
Pronouncement

: 06.02.2026

**आदेश / O R D E R**

**PER MANU KUMAR GIRI, JM:**

The present captioned Miscellaneous Application has been  
filed by the Revenue seeking recall of the order dated 30.06.2025  
passed in ITA No.1122/Chny/2025 for the assessment year 2023-  
24.



2. By this Miscellaneous Application, the Revenue prayed for the following: -

(a) Rectify its order dated 30th June 2025 passed in ITA No. 1122/CHNY/2025 for AY 2023-24, by recalling the relief granted to the assessee.

(b) Restore the disallowance of capital expenditure amounting to \*2,76,33,284/- originally made by the CPC.

(c) Pass such further order(s) as the Hon'ble Tribunal may deem fit and proper in the facts and circumstances of the case and in the interest of justice.

3. None appeared for the assessee.

4. We have heard the rival contentions and perused the record of the appeal file. The operating para of the impugned order passed by this Tribunal is as under: -

*'We have gone through the orders of the lower authorities and submission addressed by the parties. We have also perused the copy of the Form 10B filed on 12.10.2023 vide acknowledgment Number: 403951980121023. However, we direct the AO to verify the contentions of the assessee that the Form 10B has been filed on 12.10.2023 vide acknowledgment Number: 403951980121023. If the contention of the assessee is found true then AO is directed to allow the capital expenditure of Rs.2,76,33,284/- as an application of funds towards charitable activities.'*

5. We observe that, under the guise of this Miscellaneous Application, the Revenue has attempted to reargue the case by additional submissions which were not argued earlier. We find that, fresh argument/additional submissions are not permissible



u/s.254(2) of the Act, as no mistake apparent from the record exists.

6. In the result, the captioned Miscellaneous Application filed by the Revenue is dismissed.

Order pronounced on the 06<sup>th</sup> day of February 2026, in Chennai.

**Sd/-**  
**(एस. आर. रघुनाथा)**  
**(S.R.RAGHUNATHA)**  
लेखा सदस्य/**ACCOUNTANT MEMBER**

**Sd/-**  
**(मनु कुमार गिरि)**  
**(MANU KUMAR GIRI)**  
न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 06<sup>th</sup> February, 2026.

***SNDP, Sr. PS***

**आदेश की प्रतिलिपि अग्रेषित/Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीय प्रतिनिधि/DR
5. गार्डफाईल/GF