आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL
'D' BENCH, CHENNAI

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री इंटूरी रामा राव, लेखा सदस्य के समक्ष

BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

आयकर अपील सं./**ITA No.: 2654/CHNY/2026**

M/s. Reddiyar Trust, No.225, Ganapathy Nagar, West Extension, 7th Cross, Trichy – 620 005.	Vs.	**The Income Tax Officer,** Exemptions Ward, Trichy.
PAN: AACTR 7511B (अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri Y. Sridhar, FCA

प्रत्यर्थी की ओर से/Respondent by : Shri K. Jayaganesh, CIT

सुनवाई की तारीख/Date of Hearing : 05.08.2026

घोषणा की तारीख/Date of Pronouncement : 06.08.2026

आदेश/ O R D E R

PER GEORGE GEORGE K, VICE PRESIDENT:

This appeal filed by the assessee is directed against the order of the Commissioner of Income Tax (Exemption), Chennai dated 14.03.2026, rejecting Form No.10AB filed for seeking registration u/s.12AB of the Income Tax Act, 1961 (hereinafter the 'Act').

2. Brief facts of the case are as follows:- The assessee is a trust. It filed an application in Form No.10AB on 29.09.2025 seeking registration u/s.12AB of the Act. During the course of proceedings, the CIT(E) issued notices calling for certain details and documents. Since the assessee did not furnish the documents sought, the CIT(E) rejected the application for registration u/s.12AB of the Act on the ground of non-submission of the requisite documents.

3. Aggrieved, the assessee has filed the present appeal before the Tribunal. Before us, the Ld. AR submitted that the assessee is a Public Charitable Trust constituted by a Trust Deed dated 29.01.2016 and was granted registration u/s.12AA of the Act on 30.12.2016. Thereafter, pursuant to the new registration regime, Form No.10AC granting registration u/s.12A(1)(ac) of the Act was issued on 24.09.2021. On expiry of the said registration, the assessee filed Form No.10AB seeking regular registration u/s.12AB of the Act and also filed a simultaneous application for approval u/s.80G of the Act. The Ld. AR submitted that in response to the notices issued during the proceedings u/s.80G of the Act, the assessee furnished all the requisite documents, including the Trust Deed, Supplementary Deed, registration certificates, financial statements, audit reports and note on activities. Since the applications under sections 12AB and 80G of the Act, were pending simultaneously before the same authority, the

assessee bona fide believed that the documents furnished in the 80G of the Act, proceedings would also be considered for the application u/s.12AB of the Act. The Ld. AR contended that the CIT(E) rejected the application u/s.12AB on the ground of non-furnishing of documents, though all the relevant documents were already available on the Department's records and there was no change in the objects or activities of the Trust. He submitted that the rejection was purely on technical grounds without examining the application on merits and in violation of the principles of natural justice. He, therefore, prayed that the impugned order be set aside and the matter be restored to the file of the CIT(E) for fresh consideration on merits after affording reasonable opportunity of hearing to the assessee.

4. The Ld.DR relied on the order of the CIT(E).

5. We have heard the rival submissions and perused the material available on record. It is an admitted fact that the assessee was earlier granted registration u/s.12AA of the Act and thereafter migrated to the new registration regime by issuance of Form No.10AC u/s.12A(1)(ac)(i) of the Act. The application filed in Form No.10AB seeking regular registration u/s.12AB of the Act came to be rejected by the CIT(E) on the ground that the requisite documents were not furnished. The contention of the assessee is that all the relevant documents, including the Trust Deed, Supplementary Deed,

registration certificates, financial statements, audit reports and note on activities, had already been furnished during the simultaneous proceedings u/s.80G before the same authority and were also available on the records of the Department. In the interest of justice, we deem it appropriate to set aside the impugned order and restore the matter to the file of the CIT(E). The CIT(E) is directed to afford reasonable opportunity of hearing to the assessee and thereafter dispose of the application for registration u/s.12AB afresh in accordance with law. The assessee is directed to extend full co-operation and furnish the requisite details as may be called for by the CIT(E). It is ordered accordingly.

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

Order pronounced in the open court on 6th August, 2026 at Chennai.

Sd/-	*Sd/-*
(इंटूरी रामा राव)	(जॉर्ज जॉर्ज के)
(INTURI RAMA RAO)	**(GEORGE GEORGE K)**
लेखा सदस्य/ACCOUNTANT MEMBER	उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 6th August, 2026

RSR, Sr.PS

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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

By Order