

आयकर अपीलीय अधिकरण, “ए” न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL ‘A’ BENCH, CHENNAI
श्री धुव्वुरु आर.एल रेड्डी, न्यायिक सदस्य एवं श्री एस जयरामन, लेखा सदस्य के समक्ष
Before Shri Duvvuru RL Reddy, Judicial Member &
Shri S. Jayaraman, Accountant Member

आयकर अपील सं./I.T.A. No. 1384/Chny/2019

Lakshminayakkanpalayam
Venugopalaswamy Nayakkar Trust
[L.V. Trust], “Sethuram” No. 15,
Sundaresa Iyer Layout, Trichy Road,
Coimbatore 641 018.

Vs. The Assistant Commissioner of
Income Tax (Hq) [Exemptions],
O/o the CIT (Exemptions),
Chennai.

[PAN:AABTL5207F]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri S. Ramachandran, C.A.
प्रत्यर्थी की ओर से/Respondent by : Shri AR. V. Sreenivasan, JCIT
सुनवाई की तारीख/ Date of hearing : 11.07.2019
घोषणा की तारीख /Date of Pronouncement : 26.08.2019

आदेश /O R D E R

PER DUVVURU RL REDDY, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order of the Assistant Commissioner of Income Tax (Hq) (Exemptions), Chennai, dated 12.09.2018 passed under Rule 17A of the Income Tax Rules in rejecting the application in Form 10A on the ground that Form 10A was filed manually and not electronically as required under Rule 17A of IT Rules.

2. By filing copies of acknowledgement of receipt of Form (other than ITR), the Id. Counsel for the assessee has submitted that Form 10A and

Form 10G of the Trust were electronically filed on 29.11.2017 for registration of the assessee trust under section 12AA of the Income Tax Act and prayed that the Id. CIT(E) may be directed to grant registration of the Trust under section 12AA of the Act and for approval under section 80G of the Act from the date of e-filing the application form.

3. On the other hand, the Id. DR fairly conceded that the appeal may be remitted back to the file of the Assessing Officer for verification and if found that the assessee trust applied for registration electronically, the registration may be accorded under section 12AA of the Act, if otherwise, the assessee trust is eligible.

4. We have heard both the sides, perused the materials available on record and gone through the orders of authorities below. Against the application in Form 10A filed on 04.06.2018, the ACIT (Hq)(Exemptions) noticed that the assessee trust have filed Form 10A manually. As per the provisions of amended Rule 17A of the IT Rules, it is mandatory to file application in Form 10A electronically for registration of charitable or religious trusts, the ACIT(E) directed the assessee-trust to file the application afresh electronically.

4.1 Before the Tribunal, the assessee filed copies of acknowledgement of receipt of Form (other than ITR) evidencing that the assessee trust filed Form 10A as well as Form 10G for grant of Registration under section 12AA of the Income Tax Act on 29.11.2017. Accordingly, we direct the Id. CIT(E) to verify and if found that the assessee trust applied for registration electronically, the registration may be accorded under section 12AA of the Act, if otherwise, the assessee trust is eligible.

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

Order pronounced on the 26th August, 2019 in Chennai.

Sd/-
(S. JAYARAMAN)
ACCOUNTANT MEMBER

Sd/-
(DUVVURU RL REDDY)
JUDICIAL MEMBER

Chennai, Dated, 26.08.2019

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to: 1. अपीलार्थी/Appellant, 2. प्रत्यर्थी/Respondent, 3. आयकर आयुक्त (अपील)/CIT(A), 4. आयकर आयुक्त/CIT, 5. विभागीय प्रतिनिधि/DR & 6. गार्ड फाईल/GF.