

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“SMC” BENCH, AHMEDABAD**

**BEFORE MS. SUCHITRA KAMBLE, JUDICIAL MEMBER &  
SHRI WASEEM AHMED, ACCOUNTANT MEMBER**

I.T.A. No.264/Ahd/2022  
(Assessment Year: 2019-20)

Amputee Association Of India Trust, 84-Alkapuri Society, Opp. Baroda High School, Alkapuri, Vadodara-390007	Vs.	ADIT, CPC, Bengaluru (Jurisdictional AO, Ward-1(2)(1), Vadodara)
[PAN No.AACTA5503A]		
(Appellant)	..	(Respondent)

<b>Appellant by :</b>	Shri Mehul K. Patel, Advocate
<b>Respondent by:</b>	Shri Ramesh Kumar, Sr. DR
<b>Date of Hearing</b>	03.11.2022
<b>Date of Pronouncement</b>	09.11.2022

**ORDER**

**PER SUCHITRA KAMBLE - JM:**

This appeal is filed by the assessee against the order dated 03.06.2022 passed by the Ld. CIT(A), National Faceless Appeal Centre (NFAC), Delhi for A.Y. 2019-20.

2. The grounds of appeal raised by the assessee read as under:

*“1. The Learned CIT(A) erred in confirming the order of the Assessing Officer and Consequently erred in upholding disallowance of expenditure amounting to Rs. 17,78,526/- Claimed u/s. 11 of the Income Tax Act, 1961.”*

3. The assessee is a public charitable trust. The assessee e-filed its return of income for A.Y. 2019-20 on 23.10.2019 and revised the same on 11.02.2020 thereby claiming for deduction of Rs. 17,47,835/- for amounting to have applied for charitable or religious purpose in terms of Clause 2 of Explanation to Section 11(1) of the Income Tax Act, 1961.

The Assessing Officer observed that the assessee claimed deduction but fail to furnish Form 9A within due date. The ADIT, CPC hence observing that since Form 9A has not been e-filed before the due date denied the exemption under Section 11 of the Act. Order under Section 143(1) was passed on 05.06.2020 disallowance the claim of exemption of Rs. 17,78,526/-. On received of intimation, the assessee e-file Form 9A on 19.06.2020.

4. Being aggrieved by the order under Section 143(1), the assessee filed appeal before the CIT(A), National Faceless Appeal Centre (NFAC). The CIT(A) dismiss the appeal of the assessee.

5. The Ld. A.R. submitted that the delay in e-filing of Form 9A had occurred due to oversight. The Ld. A.R. submitted that the bonafide mistake of the assessee which is a procedural lapse should not prejudice the assessee from the deduction which is statutorily available to the assessee. The Ld. A.R. submitted that the assessee has filed application dated 22.07.2022 seeking condonation for delay in filing of Form 9A for A.Y. 2019-20 which was condone on 26.09.2022 may be taken into account. The Ld. A.R. prayed that since the delay is condoned by the CIT (Exemptions), the Assessing Officer may be directed to grant the claim of the assessee.

6. The Ld. D.R. relied upon the order of the CIT(A) and the assessment order.

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7. We have heard both the parties and perused all the relevant material available on record. It is pertinent to note that the delay in e-file of Form 9A has now been condoned by the CIT (Exemptions) vide order dated 26.09.2022. Hence, it is appropriate to direct the Assessing Officer to look into the claim of the assessee as per Section 11 after verifying the same on merit and as per law. The appeal of the assessee is partly allowed.

8. In result, the appeal of the assessee is partly allowed.

<b>This Order pronounced in Open Court on</b>	<b>09/11/2022</b>
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Sd/-  
**(WASEEM AHMED)**  
**ACCOUNTANT MEMBER**

Ahmedabad; Dated 09/11/2022

TANMAY, Sr. PS

**TRUE COPY**

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

Sd/-  
**(SUCHITRA KAMBLE)**  
**JUDICIAL MEMBER**

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)

आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad