

आयकर अपीलीय अधिकरण
कोलकाता 'ए' पीठ, कोलकाता में
**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'A' BENCH, KOLKATA**

श्री संजय गर्ग, न्यायिक सदस्य
एवं
डॉ. मनीष बोर्ड, लेखा सदस्य
के समक्ष

**Before
SRI SANJAY GARG, JUDICIAL MEMBER
&
DR. MANISH BORAD, ACCOUNTANT MEMBER**

**I.T.A. No.: 496/KOL/2021
Assessment Year: 2018-19**

***Bangarh Educational Welfare Trust.....Appellant
[PAN: AACTB 0414 B]***

Vs.

ITO (Exemptions), Ward-2(2), Siliguri.....Respondent

CORRIGENDUM

Per Manish Borad, Accountant Member:

This Tribunal disposed off the above mentioned appeal on 02.01.2023. We find that some inadvertent typographical errors have crept into the order of the Tribunal. We rectify the same as under.

2. The last line of the very first paragraph should be read as follows:

“the assessment order framed u/s **143(1)(a)** of the Act dated 26.09.2019.”

3. The ninth line in para 8 at page 9 should be read as follows:

“firstly the return of income was not filed before due date as prescribed u/s **139(1)** of the Act and secondly audit report on Form 10B not uploaded before due date prescribed under the Act.”

4. The tenth line in para 10 at page 11 should be read as follows:

“Thus, there remains no dispute to the fact that the return of income filed by the assessee is a belated return which as per section **139(4)** of the Act could have been filed latest by 31.03.2019.”

5. The twenty-first line in para 11 at page 13 should be read as follows:

“Now, since only section 139 of the Act has been mentioned and does not specify whether it is about u/s 139(1) of the Act or section **139(4)** of the Act, the view beneficial to the assessee needs to be accepted and, since section 139(1) and section **139(4)** are part of section 139 only and section **139(4)** provides the mechanism to file a belated return, therefore, for A.Y 2018-19, even if the assessee files the return before the due date of filing belated return the same should be treated as due compliance to section 12A(1)(ba) of the Act.”

Kolkata, the 15th March, 2023

Sd/-
[Sanjay Garg]
Judicial Member

Sd/-
[Manish Borad]
Accountant Member

Dated: 15.03.2023

Bidhan (P.S.)

Copy of the order forwarded to:

- 1. Bangarh Educational Welfare Trust, Village & Post: Bolla, P.S. Balurghat, Dist: Dakshin Dinajpur- 733 158.**
- 2. ITO (Exemptions), Ward-2(2), Siliguri.**
3. CIT(A), NFAC, Delhi.
4. CIT-
5. CIT(D/R), Kolkata Benches, Kolkata.

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By order

Assistant Registrar
ITAT, Kolkata Benches
Kolkata