

आयकर अपीलीय अधिकरण "सी" न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
"C" BENCH, CHENNAI

माननीय श्री वी. दुर्गा राव, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI V. DURGA RAO, JM AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ITA No.971/Chny/2022
(निर्धारण वर्ष / Assessment Year: 2019-20)

KALAIMAGAL EDUCATIONAL SOCIETY 58, Valayalkara Street, Kattumannarkoil Post, Kattumannarkoil Taluk, Cuddalore-608 301.	बनाम/ Vs.	ADIT CPC Bengaluru.
स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No. AAATK-7158-D		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओर से/ Appellant by	:	Ms. N.V.Lakshmi (Advocate) - Ld AR
प्रत्यर्थी की ओर से/ Respondent by	:	Shri P.Sajit Kumar (JCIT) – Ld. Sr. DR

सुनवाई की तारीख/Date of Hearing	:	31-05-2023
घोषणा की तारीख/Date of Pronouncement	:	01-06-2023

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aggrieved by denial of deduction u/s 11 / 12 as applicable to a charitable trust, the assessee is in further appeal before us. From the record, it could be seen that CPC has denied the deduction while processing the return of income u/s 143(1) in view of the fact that the assessee did not file Audit Report in Form No.10B before due date of return of income. During appellate proceedings, the assessee erroneously mentioned Sec.80P in the grounds of appeal. The Ld.

CIT(A), considering amended provisions of Sec.80AC, upheld the disallowance. Aggrieved, the assessee is in further appeal before us.

2. The Ld. AR, at the outset, clarified that the assessee had claimed deduction u/s 11 / 12 and the same has been denied since Form 10B was not filed within due date. The assessee, vide petition dated 03.04.2021, has sought condonation of delay from CBDT u/s 119(2)(b) which is stated to be pending for disposal. The Ld. AR submitted that the outcome of the same would have direct bearing on the assessee's claim. The copy of petition filed before CBDT has been placed on record. The Ld. Sr. DR submitted that default in filing the requisite form as per statutory provisions has led to denial of deduction which is in accordance with law.

3. The bench formed an opinion that since the assessee's petition before CBDT would have direct bearing on assessee's claim, we set aside the impugned order and restore the appeal back to the file of Ld. CIT(A) who shall await the outcome of the aforesaid condonation petition and re-adjudicate the appeal de novo. The assessee is directed to intimate the outcome of the petition as and when the same is disposed-off.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 01st June, 2023.

Sd/-

(V. DURGA RAO)

न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नईChennai; दिनांकDated : 01-06-2023

DS

Sd/-

(MANOJ KUMAR AGGARWAL)

लेखासदस्य / ACCOUNTANT MEMBER

आदेश की प्रतिलिपि ग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant 2. प्रत्यर्थी/Respondent 3. आयकरआयुक्त/CIT 4. विभागीयप्रतिनिधि/DR 5. गार्डफाईल/GF