

**आयकर अपीलीय अधिकरण, कोलकाता पीठ 'सी', कोलकाता**  
**IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH KOLKATA**

**श्री संजय गर्ग, न्यायिक सदस्य एवं श्री मनीष बोरड, लेखा सदस्य के समक्ष**  
Before Shri Sanjay Garg, Judicial Member and Dr. Manish Borad, Accountant Member

I.T.A No.9/Kol/2023  
Assessment year: 2020-21

**Ballygunj Society For Children In Pain Chip.....Appellant**  
57/14, Ballygunj Circular Road,  
Ballygunj,  
Kolkata-700019.  
[PAN: AAATB4988N]

vs.

**ITO, Ward-1(2), Exemptions, Kolkata.....Respondent**

**Appearances by:**

Shri Akkal Dudhwewala, appeared on behalf of the appellant.

Smt. Ranu Biswas, Addl. CIT-DR, appeared on behalf of the Respondent.

Date of concluding the hearing : May 03, 2023

Date of pronouncing the order : June 27, 2023

**आदेश / ORDER**

**संजय गर्ग, न्यायिक सदस्य द्वारा / Per Sanjay Garg, Judicial Member:**

The present appeal has been preferred by the assessee against the order dated 17.11.2022 of the National Faceless Appeal Centre (hereinafter referred to as the 'CIT(A)') passed u/s 250 of the Income Tax Act (hereinafter referred to as the 'Act').

2. The brief facts of the case are that the assessee is a charitable society registered u/s 12A of the Act. The assessee claimed deduction u/s 11 of the Act in respect of income spent on charitable purposes. However, the Assessing Officer/CPC disallowed the expenditure spent towards charitable purposes for delay in filing of form 10B. The CIT(A) confirmed the additions so made by the Assessing Officer.

3. Before us, the ld. counsel for the assessee has, at the outset, furnished the copy of the order of the CIT(Exemption) dated 28.11.2022, whereby, the ld. CIT(Exemption) has condoned the delay of 32 days in filing form 10B to the assessee. In view of the above circumstances, the ld. counsel has submitted that since the delay in filing the Form 10B has been condoned by the competent authority, therefore, the Assessing Officer may be directed to allow the admissible deduction to the assessee u/s 11 of the Act as a charitable institution. Considering the above factual position, the Assessing Officer is directed to process the return of income of the assessee and allow the admissible deductions in accordance with law irrespective of any delay of filing of Form 10B, the delay since stood condoned by the ld. CIT(Exemption).

4. In the result, the appeal of the assessee is treated as allowed.

***Kolkata, the 27<sup>th</sup> June, 2023.***

Sd/-  
**[डॉक्टर मनीष बोरड /Dr. Manish Borad]**  
**लेखा सदस्य /Accountant Member**

Sd/-  
**[संजय गर्ग /Sanjay Garg]**  
**न्यायिक सदस्य /Judicial Member**

Dated: 27.06.2023.

RS

*Copy of the order forwarded to:*

1. Ballygunj Society For Children In Pain Chip
2. ITO, Ward-1(2), Exemptions, Kolkata
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches