IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH, COCHIN

Before Shri Sanjay Arora, AM &Shri Manomohan Das, JM

ITA No.905/Coch/2022: Asst.Year:2020-2021

Carmelite Convent Ramapuram, Ramapuram Kottayam – 686 576 [PAN: AAATC2262N]	vs.	The Commissioner of Income-tax (Exemption) Kochi.
(Appellant)		(Respondent)

Appellant by: Sri.P.J.Johney, CA
Respondent by: Smt.J.M.Jamuna Devi, Sr.DR

Date of Hearing: 07.09.2023		Date of Pronouncement: 07.09.2023

O R D E R

Per Sanjay Arora, AM:

This is an Appeal by the Assessee directed against the Order dated 08.08.2022 by the Commissioner of Income Tax (Appeals)(NFAC, Delhi), confirming the denial of exemption under sections 11 and 12 of the Income Tax Act, 1961 ('the Act' hereinafter), on the processing of the assessee's return for assessment year (AY) 2020-2021 vide Intimation u/s. 143(1) dated 30.11.2021.

2.1 At the very outset, it was explained by Sri.P.J.Johny, the learned counsel for the assessee, that the only reason for the denial of exemption u/ss.11 and 12 of the Act by the Revenue is the non-condonation of the delay in filing Form 10B along with it's return of income by the assessee, registered u/s.12A / 12AA of the Act as a charitable and religious institution. Taking us through the assessee's written submissions dated 04.09.2023 (copy on record), he would take us through the order u/s.119(2)(b) dated 22.11.2022 condoning the delay in filing Form 10B for AY 2020-21. The delay in filing the said form having been since condoned, the matter, it was submitted, may be restored to the file of the Assessing Officer (AO) for giving effect thereto.

2.2 Smt.Devi, the learned Sr.DR, did not fairly raise any objection thereto.

3. We have heard the parties, and perused the material on record.

The delay in filing Form 10B has since been condoned. In fact, we observe that vide para 5.4.2 of the impugned order, the ld. CIT(A) specifically states that on the assessee's condonation application being decided by the CIT(Exemptions), Cochin, the Assessing Officer (AO) shall give effect thereto. An appeal, under the circumstances, was perhaps not required. Be that as it may, we confirm the same. The matter shall travel back to the file of the AO to, inasmuch as the bar on considering the assessee's income for the year for exemption u/s. 11 stands since removed, process the assessee's return on merits, i.e., following the process of, and in accordance with, the law.

We decide accordingly.

4. In the result, the assessee's appeal is allowed.

Order pronounced in the open court on the conclusion of the hearing.

Sd/-	Sd/-
(Manomohan Das)	(Sanjay Arora)
Judicial Member	Accountant Member

Cochin; Dated: September 07, 2023
Devadas G*

Copy to:
1. The Appellant.
2. The Respondent.
3. The Pr. CIT concerned.
4. The Sr. DR, ITAT, Cochin.
5. Guard File.

Assistant Registrar
ITAT/Cochin