

आयकर अपीलीय अधिकरण, कटक न्यायापीठ, कटक
IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK
(THROUGH VIRTUAL HEARING)

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER
आयकर अपील सं/ITA No.165/CTK/2023

(निर्धारण वर्ष / Assessment Year : NA)

Voluntary Integration For Education And Welfare of Society Gopalpur, Ganjam, Odisha	Vs	CIT(Exemption), Hyderabad
PAN No. : AABTV 0563 A		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारित की ओर से / Assessee by	:	Shri S.K.Sabat, CA
राजस्व की ओर से / Revenue by	:	Dr. Abani Kanta Nayak, CIT-DR
सुनवाई की तारीख / Date of Hearing	:	28/11/2023
घोषणा की तारीख/ Date of Pronouncement	:	28/11/2023

आदेश / O R D E R

Per Bench :

This is an appeal filed by the assessee against the order of the Id. CIT(Exemption), Hyderabad, dated 26.04.2023, passed in DIN & Notice No.ITBA/EXM/F/EXM45/2023-24/1052354092(1), in respect of denial of the registration u/s.12AB of the Act.

2. It was submitted by the Id. AR that the assessee had filed an application in Form No.10AB seeking registration u/s.12AB of the Act. It was the submission that the details have been called for from the assessee and the assessee had submitted the details also. It was the submission that the Id. CIT(E) without considering the documents submitted but on account of typographical error on the part of the assessee, rejected the assessee's application as infructuous. It was the

submission that the assessee may be granted another opportunity to submit proper clarification before the Id. CIT(E).

3. In reply, Id. DR vehemently supported the order of the Id. AO and Id. CIT(A).

4. We have considered the rival submissions. A perusal of the order of the Id. CIT(E) shows that the Id. CIT(A) has mentioned that the assessee has opted for the wrong section code while filing the Form 10A by opting the Section 12A(1)(ac)(vi) instead of 12A(1)(ac)(i) of the Act. Admittedly, the Id. CIT(E) could have granted the assessee an opportunity to rectify the defects. This being so, in the interest of justice, the issues in this appeal are restored to the file of Id. CIT(E) to grant the assessee adequate opportunity to represent its case. The Id. CIT(E) must in the interest of justice, grant the assessee opportunity to rectify the defects if any that is found in the application and should not use such typographical mistake as a tool for summary rejection of the application.

5. In the result, appeal of the assessee is partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 28/11/2023.

Sd/-
(GIRISH AGRAWAL)

लेखा सदस्य/ ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

कटक Cuttack; दिनांक Dated 28/11/2023

Prakash Kumar Mishra, Sr.P.S.

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

1. अपीलार्थी / The Appellant-
Voluntary Integration For Education And Welfare
of Society Gopalpur, Ganjam, Odisha
2. प्रत्यर्थी / The Respondent-

CIT(Exemption), Hyderabad

3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कटक / DR,
ITAT, Cuttack
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack