

आयकर अपीलिय अधिकरण, अहमदाबाद न्यायपीठ
**IN THE INCOME TAX APPELLATE TRIBUNAL,
" A " BENCH, AHMEDABAD**

**BEFORE Ms SUCHITRA KAMBLE, JUDICIAL MEMBER
And
SHRI WASEEM AHMED, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.492/AHD/2023

निर्धारण वर्ष/Asstt. Year: NA

National Association For The Blind Anand, D.J Hostel, Opp. Panchayat Hospital, Nana Bazar, V.V Nagar, Anand-388120. PAN: AACTN1801C	Vs.	Deputy Commissioner of Income Tax(Exemption), Ahmedabad.
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(Applicant)		(Respondent)
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Assessee by	:	Shri Parin Shah, AR
Revenue by	:	Shri Akhilendra Pratap Yadaw, CIT DR

सुनवाई की तारीख/**Date of Hearing** : **01/02/2024**

घोषणा की तारीख /**Date of Pronouncement**: **14/02/2024**

आदेश/ORDER

PER WASEEM AHMED, ACCOUNTANT MEMBER:

The captioned appeal has been filed at the instance of the Assessee against the order of the Learned Commissioner of Income Tax (Exemption), Ahmedabad, arising in the matter of assessment order passed under s. 154 of the Income Tax Act, 1961 (here-in-after referred to as "the Act") relevant to the Assessment Year N.A.

2. The only issue raised by the assessee is that the Ld. CIT(E), erred in not carried out necessary rectification u/s 154 of the Act.

3. The assessee in the present case received the provisional order for registration u/s 12A of the Act, in form 10AC vide order dated 28/05/2021. Subsequently, the assessee found some apparent mistake in the order issued in form 10AC dated 28/05/2021. Thus, the assessee moved an application for rectification u/s 154 of the Act to the Ld. CIT(E) stating as under:

In its said letter, the assessee has submitted that at the time of filing Form no.10A, they have selected section code: 01 Sub clause (i) of clause (ac) of sub-section(1) of section 12A on 22/05/2021 vide acknowledgment no 357093711220521. However, they had received Form 10AC under section code 11-Clause (i) of first proviso to sub-section (5) of section 80G. in view of the above, the assessee has requested to rectify the mistake.

4. However, the Ld. CIT(E) rejected the rectification application filed by the assessee by observing as under:

From the above, it is evident that the Director of Income Tax (Centralized Processing Centre), Bengaluru and Commissioner of Income-Tax (Exemption), Bengaluru have been authorized for receiving application in Form 10A and grant provisional registration/approval or registration/approval in Form 10AC under the Rules referred therein. Hence, this office has no jurisdiction over the Form No. 10A filed or order issued in Form 10AC and therefore has no jurisdiction to make any rectification/correction therein. In view of the above, the request of the assessee to make rectification/correction by this office cannot be accepted and therefore, the request of the assessee is herewith rejected.

5. Being aggrieved by the order of the learned CIT(E), the assessee is in appeal before us.

6. The learned AR before us submitted that the Income-tax authorities have been given power under the provision of section 154 of the Act for rectifying certain categories of mistake which are apparent from record. Therefore, the findings of Ld. CIT(E) that he has no jurisdiction over the order issued in form 10AC to rectify the same, is misplaced. Thus, the Ld. AR prayed before the Bench to restore the issue to the file of the Ld. CIT(E) with the direction to carry out necessary rectification as per the provision of law.

7. On the contrary, the learned DR did not raise any objection if the matter is set aside to the Ld. CIT(E) for necessary rectification as per the provision of law.

8. We have heard the rival contentions of both the parties and perused the material available on record. The provision of section 154 of the Act empowers Income-tax authorities to rectify the necessary mistakes apparent from the record and therefore we are in dis-agreement with the findings of the Ld. CIT(E) that he has no jurisdiction. Accordingly, in the interest of justice and fair play we are setting aside the issue to the file of the Ld. CIT(E) to consider the rectification application filed by the assessee as per the provision of law and decide the issue afresh accordingly. Hence, the ground of appeal of the assessee is allowed for the statistical purposes.

9. In the result, appeal of the assessee is hereby allowed for the statistical purposes.

Order pronounced in the Court on 14/02/2024 at Ahmedabad.

Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER

Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER

Ahmedabad; Dated
Manish

(True Copy)
14/02/2024