

आयकर अपीलीय अधिकरण “बी” न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH, CHENNAI

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।
BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं. ITA No.1543/Chny/2023
(निर्धारण वर्ष / Assessment Year: 2021-22)

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| Pasumpon Thevar Educational Charitable Trust 22, Sethu Palace, Kovilpatti Thoothukudi Dist -628 502. | बनाम/ Vs. | ITO Exemption Ward, Tirunelveli |
| स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. AACTP-7987-R | | |
| (अपीलार्थी/ Appellant) | : | (प्रत्यर्थी / Respondent) |

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| अपीलार्थी की ओर से/ Appellant by | : | Shri N. Arjun Raj (CA) for Shri S. Sridhar (Advocate)- Ld. ARs |
| प्रत्यर्थी की ओर से/ Respondent by | : | Shri D. Hema Bhupal (JCIT)-Ld. Sr. DR |

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| सुनवाई की तारीख/ Date of Hearing | : | 12-03-2024 |
| घोषणा की तारीख / Date of Pronouncement | : | 12-03-2024 |

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2021-22 arises out of an order passed by learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 26-09-2023 in the matter of an intimation issued by CPC, Bengaluru u/s.143(1) of the Act on 23-08-2022. The registry has noted delay of 27 days in the appeal, the condonation of which has been

sought by Ld. AR. Considering the period of delay, the delay is condoned and the appeal is admitted for adjudication on merits.

2. In the return of income, the assessee claimed deduction u/s 11 / 12 as applicable to a registered trust. However, the same has been denied by CPC on the ground that the assessee failed to re-register u/s 12AB as applicable from 01-06-2020. Further, the extended due date of return u/s 139(1) was 15-03-2022 while the assessee filed return of income with a delay of 15 days i.e., on 31-03-2022. The Ld. CIT(A) confirmed the action of CPC against which the assessee is in further appeal before us.

3. The Ld. AR submitted that the assessee has preferred an application seeking condonation of delay u/s 119(2) before CBDT which is pending for disposal. The Ld. AR, in the alternative, drew attention to the income and expenditure account of the assessee as kept on page no.38 of the paper-book to submit that that the expenditure is in excess of income and therefore, even if the assessee was to be assessed as Association of Person (AOP), its income was to be computed as per general principles. The Ld. Sr. DR has submitted that the assessee do not have valid registration for this year.

4. Considering the application of the assessee u/s 119(2) as well as the alternative argument of Ld. AR, we restore the assessment back to the file of Ld. AO for fresh adjudication with a direction to the assessee to substantiate its case. The outcome of application u/s 119(2) shall have material bearing on the case of the assessee provided the assessee has valid registration for this year. In case of rejection of application or in case the assessee does not hold valid registration for this year, its income shall be computed as per general provisions as applicable to AOP. We order so.

5. The appeal stand allowed for statistical purposes.

Order pronounced in open court on 12th March, 2024.

Sd/-
(MAHAVIR SINGH)
उपाध्यक्ष / **VICE PRESIDENT**

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखा सदस्य / **ACCOUNTANT MEMBER**

चेन्नई Chennai; दिनांक Dated : 12-03-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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