

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

**मजनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं**  
**मजनीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।**  
**BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**  
**AND HON'BLE SHRI MANU KUMAR GIRI, JM**

**1. आयकरअपील सं ITA No.211/Chny/2024**  
**(निर्धारणवर्ष / Assessment Year: 2018-19)**

**&**

**2. आयकरअपील सं ITA No.579/Chny/2024**  
**(निर्धारणवर्ष / Assessment Year: 2018-19)**

<b>Kovilpatti Nadar Uravin Murai Sangam</b> Pathirakalliamman Koil Street, Kovilpatti-628 501.	<b>बनम/</b> Vs.	<b>ACIT (Exemptions),</b> Coimbatore.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>AAATK-8644-G</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी कीओरसे/ <b>Appellant by</b>	:	Shri S.Sridhar (Advocate)- Ld.AR
प्रत्यर्थीकीओरसे/ <b>Respondent by</b>	:	Shri S.Easwar (JCIT)-Ld. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	20-05-2024
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	20-05-2024

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeals by assessee for Assessment Year (AY) 2018-19 arises out of separate orders of first appellate authority. ITA No.579/Chny/2024 arises out of an order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 14-02-2024 in the matter of an assessment framed by Ld.

AO u/s 143(3) on 26-04-2021. The assessee is a registered trust u/s 12A.

2. In the assessment order, Ld. AO denied deduction claimed by the assessee u/s 11 / 12 on the ground that in the return of income, the assessee claimed exemption u/s 10(23A) whereas the assessee furnished an order u/s 12A. The assessee submitted that the aforesaid claim was made u/s 10(23A) due to oversight and the assessee was entitled for exemption as applicable to a charitable trust. However, in the absence of revised return, such claim was denied. The Ld. CIT(A) dismissed the appeal of the assessee for want of condonation of delay of 370 days. Aggrieved, the assessee is in further appeal before us in ITA No.579/Chny/2024.

3. In the meanwhile, Ld. AO passed rectification order u/s 154 on 17-01-2023 in view of the fact that there was short levy of taxes. The assessee assailed the same also which was again dismissed by first appellate authority on 25-12-2023 and the same form subject matter of ITA No.211/Chny/2024.

4. Upon perusal of Form ITR-7 as placed on record, it could be seen that though the assessee has mentioned that it was registered u/s 12A / 12AA, it inadvertently claimed exemption u/s 10(23A) instead of u/s 11 / 12 which has led to the present dispute before us. It could also be seen that the assessee trust is registered since the year 1950. Under such circumstances, the exemption as denied by lower authorities could not be held to be justified. The Ld. CIT(A) has dismissed the appeal merely on delay. Therefore, we set-aside impugned order dated 14-02-2024 and direct Ld. AO to consider the claim of the assessee u/s 11 / 12. The assessee is directed to provide requisite details. ITA No.579/Chny/2024

stand allowed for statistical purposes which renders the other appeal infructuous.

5. ITA No.579/Chny/2024 stand allowed for statistical purposes. ITA No.211/Chny/2024 stand dismissed as infructuous.

*Order pronounced on 20<sup>th</sup> May, 2024.*

<b>Sd/-</b> <b>(MANU KUMAR GIRI)</b> <b>न्यायिक सदस्य / JUDICIAL MEMBER</b>	<b>Sd/-</b> <b>(MANOJ KUMAR AGGARWAL)</b> <b>लेखक सदस्य / ACCOUNTANT MEMBER</b>
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चेन्नई Chennai; दिनांक Dated : 20-05-2024  
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**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

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