

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

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

आयकरअपीलसं./ ITA No.720/Chny/2024

Rotary Club of Chennai Mitra Charitable Trust Flat No.9, No.14, Shree Apartments, II Main Road, R A Puram, Chennai – 600 028.	बनाम/ Vs.	CIT(Exemptions) Chennai.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AACTR-6754-Q		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी कीओर से/ Appellant by	:	Shri J. Saravanan (Advocate)-Ld.AR
प्रत्यर्थी की ओर से/ Respondent by	:	Shri Nilay Baran Som (CIT)-Ld. CIT. DR

सुनवाई की तारीख/ Date of Hearing	:	21-05-2024
घोषणा की तारीख / Date of Pronouncement	:	21-05-2024

आदेश / ORDER

PER BENCH

1. Aggrieved by rejection of an application filed in Form No.10AB seeking registration u/s 80G(5)(ii) by Ld. Commissioner of Income Tax (Exemption) vide impugned order dated 16-11-2023, the assessee is in further appeal before us. The application has been rejected on the technical ground that the assessee failed to obtain Form No.10AC which was pre-requisite to apply under this clause. Aggrieved, the assessee is in further appeal before us. The registry has noted a delay of 64 days in the appeal which stand condoned.

2. The Ld. AR has submitted that, by inadvertent mistake, the applicable clause was picked as clause (ii) instead of clause (iii). The Ld. AR, therefore, submitted that the application may be considered under correct clause (iii).

3. Accepting the aforesaid submissions, we direct Ld. CIT(E) to consider the aforesaid application under applicable clause and adjudicate the application on merits. The assessee is directed to substantiate the same.

4. The appeal stands allowed for statistical purposes.

Order pronounced on 21st May, 2024.

Sd/-

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / **ACCOUNTANT MEMBER**

Sd/-

(MAHAVIR SINGH)

उपाध्यक्ष / **VICE PRESIDENT**

चेन्नई Chennai; दिनांक Dated : 21-05-2024
RSR

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

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai/Coimbatore/Salem/Madurai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF