

**आयकर अपीलीय अधिकरण 'ए' न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'A' 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**

**आयकर अपील सं. ITA No.297/Chny/2024**

Vidya Vinaya Vinoda Educational Society Cenotaph Elite 5 Cenotaph 1 <sup>st</sup> Street, Alwarpet, Chennai-600 018.	बनम / Vs.	CIT (Exemption) Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. <b>AAATV-0277-G</b>		
(पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी/ <b>Respondent</b> )

अपीलार्थी की ओरसे/ <b>Appellant by</b>	:	None
प्रत्यर्थी की ओरसे/ <b>Respondent by</b>	:	Shri Nilay Baran Som (CIT)-Ld. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	11-06-2024
घोषणा की तारीख/ <b>Date of Pronouncement</b>	:	11-06-2024

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aggrieved by rejection of an application filed in Form No.10AB seeking registration u/s 12A(1)(ac)(iii) vide impugned order dated 07.09.2023, the assessee is in further appeal before us. Upon perusal of para-4 to 6 of impugned order, it could be seen that the application has been rejected in view of the fact that the assessee was having provisional registration and it had filed application under 12(1)(ac)(ii) whereas it ought to have applied under 12(1)(ac)(iii) which is applicable for provisionally registered entity. Accordingly, the application was held to be non-maintainable. Aggrieved, the assessee is in further appeal

before us. The registry has noted a delay of 88 days in the appeal, which stand condoned. At the time of hearing, none appeared for assessee. The Ld. CIT-DR pleaded for dismissal of the appeal.

2. We are of the considered opinion that the application ought not to be rejected on mere technical grounds. The wrong selection of clause may be due to an inadvertent error and the same may be in view of the fact that new regime of registration of trust was brought in place very recently. The applicant ought to have been granted an opportunity to rectify the error. Therefore, we direct Ld. CIT(E) to grant an opportunity to the assessee to rectify the mistake and thereafter, proceed for disposal of application on merits after affording reasonable opportunity of hearing to the assessee.

3. The appeal stand allowed for statistical purposes.

*Order pronounced on 11<sup>th</sup> June, 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 : 11-06-2024  
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**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

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