

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

श्री मनु कुमार गिरि, न्यायिक सदस्य एवं श्री एस. आर. रघुनाथा, लेखा सदस्य के समक्ष
**BEFORE SHRI MANU KUMAR GIRI, HON'BLE JUDICIAL MEMBE AND
SHRI S. R. RAGHUNATHA, HON'BLE ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: **998/Chny/2024**

Dr. Venkataraman Memorial
Trust,
13, Mutt Street, Kumbakonam,
Thanjavur District – 612 001.

[PAN: AACTD-1983-F]

(अपीलार्थी/Appellant)

अपीलार्थी की ओर से/Appellant by

प्रत्यर्थी की ओर से/Respondent by

Commissioner of Income Tax
v. (Exemptions),
Chennai.

(प्रत्यर्थी/Respondent)

: Shri. N. Arjun Raj, Advocate

: Shri. V. Nandakumar, CIT

सुनवाई की तारीख/Date of Hearing : 24.06.2024

घोषणा की तारीख/Date of Pronouncement : 26.06.2024

आदेश / O R D E R

PER S. R. RAGHUNATHA, ACCOUNTANT MEMBER:

1. Aggrieved by rejection of application filed in Form No.10AB on 29.09.2023 for seeking approval/renewal under clause (ii) of first proviso to sub-section (5) of Sec.80G vide impugned order dated 07.03.2024, the assessee is in further appeal before us. It has been stated that the application was rejected on the ground that the assessee ought to have applied under clause (iii) of first proviso to Sec.80G(5) but it wrongly applied under clause (ii).

2. As is evident, the assessee was been granted provisional approval from 04.04.2022 to AY 2024-25. The Ld. CIT(E) held that application filed under Clause (ii) would not be maintainable

since the application was to be filed in Clause (iii) in assessee's case. Aggrieved, the assessee is in further appeal before us.

3. We find that the application has been rejected merely on technical ground. It is clear that the assessee had obtained provisional approval and it sought permanent registration. By inadvertent mistake, the assessee preferred application under wrong Clause (ii) instead of Clause (iii). The assessee ought to have been granted an opportunity to rectify the same. Nevertheless, we direct Ld. CIT(E) to provide an opportunity to the assessee to rectify the application and consider the same on merits. The assessee is directed to substantiate its application.

4. In the result, appeal stand allowed for statistical purposes.

Order pronounced in the open court on 26th June, 2024 at Chennai.

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य/**Judicial Member**

Sd/-

(एस. आर. रघुनाथा)

(S. R. RAGHUNATHA)

लेखासदस्य/**Accountant Member**

चेन्नई/Chennai,

दिनांक/Dated, the 26th June, 2024

JPV

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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