

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'D' BENCH, CHENNAI  
श्री एसएस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री जगदीश, लेखा सदस्य के समक्ष ।  
Before Shri S.S. Viswanethra Ravi, Judicial Member &  
Shri Jagadish, Accountant Member

आयकर अपील सं./I.T.A. No.1182/Chny/2024

Charitable Trust Sulaiman Alim,  
Suit No. 5, IV Floor, Jhaver Plaza,  
Nungambakkam High Road,  
Chennai 600 034.

Vs. The Commissioner of  
Income Tax (Exemption),  
Chennai 600 034.

**[PAN: AAATC4676Q]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri S. Sridhar, Advocate

प्रत्यर्थी की ओर से/Respondent by : Shri A. Sasikumar, 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.S. VISWANETHRA RAVI, JUDICIAL MEMBER:**

This appeal by the assessee is directed against the order dated 25.03.2024 passed by the Id. Commissioner of Income Tax (Exemption), Chennai in rejecting Form No. 10AB under section 12(1)(ac)(iii) seeking registration under section 12AB of the Income Tax Act, 1961 ["Act" in short].

2. The assessee has filed on-line applications on 01.09.2023 in Form No. 10AB under section 12(1)(ac)(iii) seeking registration under section 12AB of the Act. The Id. CIT(E) issued a letter dated 08.11.2023 requesting the assessee to furnish certain certified copies of documents including Note on activities and annual accounts/financial statements of the institution. On perusal of the details furnished by the assessee, the Id. CIT(E) has noted in Form 10AB that one of the objects of the assessee in Column 5 is religious, whereas, in Column 3 the assessee has declared the nature of activities as "Charitable Trust. As the assessee cannot apply for seeking registration of Charitable Trust with religious objects, the assessee was asked to show-cause as to why its application dated 01.09.2023 in Form No. 10AB should not be rejected. In response to the above show-cause notice, the assessee filed reply on 23.03.2024 explaining that while filing Form 10AB, in Column 5, due to clerical error, they have included "Religious" as one of the objects of the trust and expressed its apology for the mistake and prayed for grant of registration under section 12AB of the Act as well as grant of approval under section 80G of the Act. However, since the processing of application and granting of registration are carried in ITBA and there is

no functionality available in the system to change the nature of trust other than applied in the application filed in Form 10AB, the Id. CIT(E) has rejected the application of the assessee in seeking registration under section 12AB of the Act.

3. Heard both parties and perused the material available on record. The Id. AR Shri S. Sridhar, Advocate has submitted that while filing the application in Form 10AB in Column 5, due to clerical error, the assessee has included "Religious" as one of the objects of the trust and also submitted that the mistake was not deliberate, without any intention. He further submitted that due to the inadvertent mistake, the assessee trust cannot be deprived of granting registration under section 12AB of the Act as well as grant of approval under section 80G of the Act. The Id. DR Shri A. Sasikumar, CIT has supported the order passed by the Id. CIT(E). We find force in the argument of the Id. AR. Thus, taking into consideration of the facts and circumstances of the case and in the interest of natural justice, we deem it proper to remand the matter back to the file of the Id. CIT(E) for fresh consideration in terms of the steps that the assessee may take in making correction as "charitable" instead of "religious". Thus, the appeal of the assessee is allowed for statistical purposes.

4. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on 26<sup>th</sup> June, 2024 at Chennai.

Sd/-  
(JAGADISH)  
ACCOUNTANT MEMBER

Sd/-  
(S.S. VISWANETHRA RAVI)  
JUDICIAL MEMBER

Chennai, Dated, 26.06.2024

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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