

**आयकर अपीलिय 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, लेखक सदस्य के समक्ष।**  
**BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**आयकर अपील सं. ITA No.900/Chny/2024**

<b>V. Ponnusamy Educational and Charitable Trust</b> 31/10, Co-operative Colony, Gandhi Nagar, Namakkal-637 001.	<b>बनाम/</b> <b>Vs.</b>	<b>CIT (Exemption)</b> Chennai.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. <b>AAATV-4381-M</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओरसे/ <b>Appellant by</b>	:	Shri S.R.Srikrishna (CA)- Ld.AR
प्रत्यर्थी की ओरसे/ <b>Respondent by</b>	:	Shri Nilay Baran Som (CIT) -Ld. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	24-06-2024
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	03-07-2024

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aggrieved by rejection of an application filed in Form No.10AB seeking registration u/s 80G(5)(ii) vide impugned order dated 07.03.2024, the assessee is in further appeal before us. Upon perusal of para-3.1 of impugned order, it could be seen that the assessee was granted provisional approval from 08.11.2021 to AY 2024-25. The Ld. CIT(E) has rejected the application on the ground that the application ought to have been filed under 80G(5)(iii). Aggrieved, the assessee is in further appeal before us.

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. 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.

4. The appeal stand allowed for statistical purposes.

*Order pronounced on 3<sup>rd</sup> July, 2024*

*Sd/-*  
**(MAHAVIR SINGH)**  
उपाध्यक्ष / **VICE PRESIDENT**

*Sd/-*  
**(MANOJ KUMAR AGGARWAL)**  
लेखा सदस्य / **ACCOUNTANT MEMBER**

चेन्नई Chennai; दिनांक Dated : 03-07-2024  
*DS*

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

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