

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

मजनीय श्री महावीर सिंह, उपाध्यक्ष एवम्
मजनीय 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.901/Chny/2024

Kalaimagal Educational Charitable Trust 46, Co-operative Colony, Gandhi Nagar, Namakkal-637 001.	बनम्/ Vs.	CIT (Exemption) Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AAATK-9058-Q		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी/ Respondent)

अपीलार्थीकी ओरसे/ Appellant by	:	Shri S.R. Srikrishna (CA)- Ld.AR
प्रत्यर्थीकी ओरसे/ Respondent by	:	Shri Nilay Baran Som (CIT) -Ld. DR

सुनवाईकी तारीख/ Date of Hearing	:	24-06-2024
घोषणाकी तारीख / Date of Pronouncement	:	03-07-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aggrieved by rejection of an application filed in Form No.10AB seeking registration under clause (ii) of first proviso to Sec. 80G(5) vide impugned order dated 07.03.2024, the assessee is in further appeal before us. Upon perusal of para-4.1 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 section 80G(5)(ii) whereas it ought to have applied under clause (iii) which is applicable for provisionally registered entity. 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 3rd 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