

**आयकर अपीलीय 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.906/Chny/2024**

<b>Chinnasamy Nagalingam Institute of Medical Science Research Foundation</b> 445/25, Sivan Koil Street, Kodoovur B.O Koovathur -603 305. Kanchipuram.	<b>बनम/</b> Vs.	<b>CIT (Exemption)</b> Chennai.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. <b>AACTC-3759-Q</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

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

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

**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 under Clause (ii) of first proviso to Sec. 80G(5) vide impugned order dated 09.02.2024, the assessee is in further appeal before us. At the time of hearing, none appeared for assessee. Upon perusal 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 clause (ii) of first proviso to Sec. 80G(5) whereas it ought to have applied under clause (iii) of first

proviso to 80G(5) which is applicable for provisionally registered entity. Aggrieved, the assessee is in further appeal before us.

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 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