

**आयकर अपीलीय अधिकरण “सी” न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“C” BENCH, CHENNAI**

**माननीय श्री एबी टी. वर्की, न्यायिक सदस्य एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।**  
**BEFORE HON’BLE SHRI ABY T. VARKEY, JM AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**आयकरअपील सं./ ITA No.1033/Chny/2024**

<b>Trinity Plus Social Trust</b> #329, Kacheri Road, Manaparai, Trichy-621 306.	<b>बनाम/</b> <b>Vs.</b>	<b>CIT(Exemptions)</b> Chennai.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>AABTT-6222-C</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकीओरसे/ <b>Appellant by</b>	:	Shri J.Saravanan (Advocate) – Ld.AR
प्रत्यर्थीकीओरसे/ <b>Respondent by</b>	:	Shri Maruthu Pandian (CIT) -Ld. Sr. DR

सुनवाईकीतारीख/ <b>Date of Hearing</b>	:	24-06-2024
घोषणाकीतारीख / <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 on 28.09.2023 for seeking approval 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.
2. From the record, it emerges that the assessee trust filed an application in Form No.10AB on 28.09.2023 seeking registration under clause (ii) of first proviso to sub-section (5) of Sec.80G. Upon perusal of para-4.1 of 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) to first proviso to Sec.80G(5) whereas it ought to have applied under clause (iii) which is applicable for provisionally registered entity. Consequently, the provisional registration was also cancelled as per statutory provisions. 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. The assessee is directed to substantiate the same.

3. The appeal stand allowed for statistical purposes.

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

**Sd/-**  
**(ABY T. VARKEY)**  
न्यायिक सदस्य / JUDICIAL MEMBER

**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