

**INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "H": NEW DELHI**

**BEFORE  
SHRI M BALAGANEH, ACCOUNTANT MEMBER  
AND  
SHRI VIMAL KUMAR, JUDICIAL MEMBER**

ITA No. 1556/DEL/2024  
Asstt. Year: 2024-25

Vir Sewa Mandir, 4674/21, Ansari Road Darya Ganj, Central Delhi, New Delhi PIN: 1100 02  PAN No. AAATV6009Q	Vs.	CIT (Exemption), New Delhi.
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by:	Shri Ravi Pratap Mal, Adv. & Shri D.B. Jain, CA
Department by:	Ms. Sapna Bhatia, CIT DR
Date of Hearing:	05.06.2024
Date of pronouncement:	09.08.2024

**ORDER**

**PER VIMAL KUMAR, JUDICIAL MEMBER:**

The appeal filed by the assessee is against order dated 21.03.2024 passed by the CIT(Exemption), Delhi, in Form of 10AB of the Income Tax Act, 1961 (hereinafter the "Act") vide application to CIT(Exemption) Delhi/2023-24/12AA/12514 was rejected.

2. The brief facts of the case are that the appellant/assessee

filed Form 10AB under Section 12A(1)(ac)(ii) on 30.09.2023. Appellant/assessee filed again revised Form 10AB for registration under Section 12A(1)(ac)(iii) for grant of registration on 18.03.2024. The learned CIT(Exemption) vide order dated 21.03.2024 rejected the application filed on 30.09.2023 for grant of registration under Section 12A(1)(ac)(iii) of the Act.

3. Being aggrieved appellant/assessee filed the present appeal with following grounds:

- “1. That the learned CIT(Exemption) has erred both on facts and in law in not granting registration to the appellant Society (which has been existing since 01.04.1999 and had duly granted registration u/s. 12 A of the Act throughout ) on the mere ground that in the application made in Form No.10AB of the Income-Tax Rules, section 12A(1)(ac)(ii) of the Income Tax Act had inadvertently been typed on account of typographical error instead of section 12A(1)(ac)(iii) of the Act.
2. That the learned CIT(Exemption) has further failed to appreciate that on 18.03.2024, it had duly been submitted in writing that the said typographical error (had inadvertently occurred) be read as clause (iii) instead of clause (ii) of the Income Tax Act and had also revised the form by correcting the said typographical error and as such the application made in Form 10AB was an application for the grant of registration to the appellant society which and had also been granted provisional registration.

3. That the learned CIT(Exemption) has, however, rejected the said application on the mere ground that 'as no functionality is available on the ITBA module to transfer the same' the registration sought u/s 12A of the Act cannot be granted to it.
4. That in so doing, he has failed to appreciate that even otherwise, an appropriate application having been made within the time and revised form had also been furnished correcting the error, which had resulted as a result of a copy and paste of a similar application similarly typed in the case of M/s. Raj Krishan Jain Charitable Trust. The application made thus could not have been 'rejected' since the appellant society had satisfied all the conditions for the grant of registration u/s 12A of the Act. In fact, he has failed to appreciate that the application filed on Form 10AB had duly been processed and examined by him on earlier dated when he found no lacuna or any other infringement warranting refusal for grant of registration u/s 12A of the Income Tax Act.
5. That further the learned CIT(Exemption) has acted highly arbitrarily when similar typing errors made in the cases of Prachin Shri Aggarwal Digamber Jain Panchayat Delhi and Jain Society for the Protection of Orphans for India had been condoned; whereas in the instant case similar error had not been condoned."

4. Learned Authorised Representative for appellant/assessee submitted that the appellant/assessee is a charitable institution existing since 18.07.1954 and granted registration under Section 12A of the Act on 29.11.1999 w.e.f. 01.04.1999. It was also

prayed by the Learned counsel appearing for the assessee that the appeal may please be taken up for hearing on priority basis. Reliance was placed on the basis of the Income-Tax Appellate Tribunal, Chennai Bench in the case of Sri Jeyamkonda Choleeswara Soundaranayakai Amman Kumbhabiskheka Mala Kuzhu Vs. ITO (Exemption) reported in [2024] 159 taxmann.com 502 (Chennai-Trib.). In this case the ITAT has held as under:

“5. After hearing both the sides and going through the facts, it is noted that the assessee has simpliciter made a technical mistake in applying u/s.12A(1)(ac)(ii) instead of 12A(ac)(iii) of the Act. It was informed to the Bench by the ld. Counsel for the assessee that even now the assessee has filed fresh Form No,10AB seeking registration u/s.12A(1)(ac)(iii) of the Act, which can also be considered. In our view, the same purpose will be served by adjudicating the same application. Hence, we set aside the order of CIT(Exemption) and remand the matter back to his file for fresh adjudication, either considering the subsequent application of assessee u/s.12A(1)(ac)(iii) of the Act or he can call a fresh application from the assessee. In term of the above, matter is restored back to the file of the CIT(Exemption).”

5. A Co-ordinate Bench of the ITAT in the case of Raj Krishan Jain Charitable Trust, Delhi (ITA No.1553/Del/2024) has held that for the assessment year 2024-25 dated 15.03.2024, the typographical error deserves to be corrected.

6. Learned DR on the other hand supported impugned order and requested for its confirmation as the appellant has not moved the application as per the required correct provisions of the Income Tax Act, 1961.

7. We have heard both the parties carefully. It is evident that the appellant/assessee had committed a technical mistake in preparing the application under Section 12A(1)(ac)(ii) instead of 12A(1)(ac) of the Act. It was also brought to the notice of the Bench that the assessee had filed revised Form 10AB for seeking registration under the correct provisions i.e. Section 12A(1)(ac)(iii) of the Act which could have been considered by the learned CIT(Exemption).

8. In the light of the latest decisions in Sri Jeyamkonda Choleswara Soundaranayakai Amman Kumbhabiskheka Mala Kuzhu and Raj Krishan Jain Charitable Trust's cases (supra), the typographical error deserves to be corrected. Therefore, it would be appropriate and reasonable if the appeal is remanded back to the file of the learned CIT(Exemption) for fresh adjudication by considering amended application of the appellant under the required provisions.

9. Hence, appeal is allowed for statistical purposes.

Order pronounced in the open court on this 09<sup>th</sup> day of August, 2024.

Sd/-

**(M BALAGANEH)**  
**ACCOUNTANT MEMBER**

Sd/-

**(VIMAL KUMAR)**  
**JUDICIAL MEMBER**

Dated: 09/08/2024

***Mohan Lal***

Copy forwarded to -

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi