

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई।
**IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH: CHENNAI**

श्री एबी टी. वर्की, न्यायिक सदस्य एवं
श्री जगदीश, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI JAGADISH, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.953/Chny/2024
निर्धारणवर्ष/Assessment Year: -

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| Kovai Makkal Sevai Maiyam, 392 Sai Tower, 2 nd Floor, 100 Feet Road, Coimbatore - 641 012. | v. | The CIT (Exemptions), Chennai. |
| [PAN: AADTK 7804 P] | | |
| (अपीलार्थी/Appellant) | | (प्रत्यर्थी/Respondent) |
| अपीलार्थी की ओर से/ Appellant by | : | Shri G. Tarun, Advocate |
| प्रत्यर्थी की ओर से /Respondent by | : | Shri R. Clement Ramesh – Kumar, CIT |
| सुनवाईकीतारीख/Date of Hearing | : | 19.07.2024 |
| घोषणाकीतारीख /Date of Pronouncement | : | 23.08.2024 |

आदेश / ORDER

PER ABY T. VARKEY, JM:

This is an appeal preferred by the assessee against the order of the Learned Commissioner of Income Tax (Exemptions), (hereinafter in short "the Ld.CIT(E)"), Chennai, dated 14.12.2023 rejecting the application filed by the assessee on 30.06.2023 in Form 10AB u/s.12A(1)(ac)(ii) of the Income Tax Act, 1961 (hereinafter in short "the Act").

2. At the outset, we note that there is delay of '56' days in filing this appeal. Having gone through the contents of the application for



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condonation of delay, we are satisfied that there was sufficient cause for the cause of the delay and therefore, we condone the delay and proceed to adjudicate with the appeal of the assessee.

3. The brief facts of the case are that the assessee Trust was incorporated on 10.10.2018 and filed application for registration u/s.12A(1)(ac)(vi) of the Act on 13.12.2021 and was granted provisional registration for 'three' years vide order dated 31.12.2021 from AY 2022-23 to AY 2024-25; and ought to have filed application for regular registration u/s.12A(1)(ac)(iii) of the Act on 30.06.2023. However, the assessee inadvertently filed application u/s.12A(1)(ac)(ii) of the Act which covers the cases of the Trust, which were already registered [i.e, old Trust enjoying registration u/12A during old regime] and seeking re-registration and not applicable to assessee-Trust. Therefore, the Ld.CIT(E) has rejected the application filed by the assessee by passing the impugned order dated 14.12.2023. The Ld.AR brought to our notice that the assessee applied for regular registration u/s.12A of the Act again on 11.01.2024 u/s.12A(1)(ac)(iii) of the Act. However, in the application in Form 10AB, again, assessee made an inadvertent mistake mentioning the activity of the Trust as "charitable" but object mentioned as "religious". Therefore, the Ld.CIT(E) again rejected it on 12.07.2024.



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4. Having taken note of the aforesaid facts, we note that we are concerned with the impugned order of the Ld.CIT(E) dated 14.12.2023 for filing application under the wrong clause u/s.12A(1)(ac)(ii) of the Act instead of u/s.12A(1)(ac)(iii) of the Act. However, since the assessee has already filed another application, which has also been rejected for the mistake noted supra by order dated 12.07.2024; and which is noted to be a later event, and the assessee has to prefer an appeal against the said action of the Ld.CIT(E) dated 12.07.2024. Therefore, this appeal of the assessee against the impugned order dated 14.12.2023 is noted to be infructuous and the Ld.AR has expressed his desire to withdraw the appeal with a liberty to file appeal against the action of the Ld.CIT(E) rejecting the regular registration u/s.12A of the Act dated 12.07.2024, which assessee may do, if advised to do so, in accordance to law.

5. In the result, appeal filed by the assessee is dismissed as infructuous.

Order pronounced on the 23rd day of August, 2024, in Chennai.

Sd/-
(जगदीश)
(JAGADISH)

लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-
(एबी टी. वर्की)
(ABY T. VARKEY)

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,
दिनांक/Dated: 23rd August, 2024.

TLN, Sr.PS



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आदेश की प्रतिलिपि अग्रेषित/Copy to:

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