

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

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

आयकर अपील सं. ITA No.1699/Chny/2024

The Nalmanam #1/23, 1 st Street, South High Court Colony Villivakkam, Chennai-600 049.	बनाम/ Vs.	CIT (Exemption) Chennai.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. AAATT-4976-C		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकी ओरसे/ Appellant by	:	Shri D. Anand (Advocate) - Ld.AR
प्रत्यर्थीकी ओरसे/ Respondent by	:	Shri Nilay Baran Som (CIT) -Ld. CIT-DR

सुनवाईकी तारीख/ Date of Hearing	:	21-08-2024
घोषणाकी तारीख / Date of Pronouncement	:	03-09-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aggrieved by rejection of an application filed in Form No.10AB on 30.09.2023 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 30.09.2023 seeking registration under clause (ii) of first proviso to sub-section (5) of Sec.80G. Upon perusal of paras- 3 & 4 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 was applicable to the case of the assessee. Consequently, the application was rejected as not maintainable and the approval was also cancelled as per statutory provisions. Aggrieved, the assessee is in further appeal before us.

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. The assessee is directed to substantiate the same.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 3rd September, 2024

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

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखा सदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai; दिनांक Dated :03-09-2024

DS

आदेशकीप्रतिलिपिअप्रेषित/Copy of the Order forwarded to :

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