

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“SMC” BENCH, AHMEDABAD  
BEFORE DR. BRR KUMAR ACCOUNTANT MEMBER**

**ITA No.347/Ahd/2024  
Asstt.Year : 2017-18**

Shri Karadia Rajput Bandhu Association 2, Professors Colony Nr. Vijay Restaurant Vijay Char Rasta Navrangpura, Ahmedabad. PAN : AAATK 9976 D	Vs	The DCIT, CPC, Bangalore (The ITO, ward-1 (Exemption) Ahmedabad.
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<b>(Applicant)</b>		<b>(Respondent)</b>
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Assessee by :	None
Revenue by :	Shri Ravindra, SR.DR

सुनवाई की तारीख / **Date of Hearing** : 09/10/2024  
घोषणा की तारीख / **Date of Pronouncement**: 09/10/2024

**आदेश / O R D E R**

This is assessee's appeal against the order of the ld. Commissioner of Income Tax (Appeal), National Faceless Appeal Centre (NFAC), Mumbai dated 8.2.2024 for the Asst.Year 2017-18 passed under section 250 of the Income Tax Act, 1961 ("the Act" for short).

2. The grounds raised by the assessee in the appeal reads as under:

1. *The learned CIT(A) has erred in not granting the expenses incurred on the objects of the Trust [including establishment expenses] of Rs.4,90,434 in as much as the expenditure is incurred wholly and exclusively for the objects of the Trust and therefore eligible for deduction under Section 11.*
2. *The learned CIT(A) has erred in confirming the AO's view that Form No. 9A is required to be filed in as much as there is a net deficit during the year and that Form No. 9A is required to be filed only if the surplus is claimed to be carried forward under Section 11(1)(a) and same as net deficit, the question of filing Form No.9A does not arise."*

3. Heard the ld.DR.

4. After going through the record available on record, perusal of the orders of the Revenue authorities, and pleadings of the assessee in the grounds of appeal, I find that the CPC has not granted the provision for expenses incurred on the ground that Form No.9A was not furnished before the due date of filing of the return. It is found that the assessee had no surplus, and in the absence of any surplus, nothing can be carried forward to the next year, and therefore, Form No.9A is not required to be filed as per the *Explanation-2* to provisions of section 11. Hence, the appeal of the assessee is hereby allowed.

Dictated on the Open Court, typed and pronounced on 9<sup>th</sup> October, 2024.

Copy of this order be given to the assessee. The Registry is directed to dispatch as per procedure.

**Sd/-**  
**(DR. BRR KUMAR)**  
**ACCOUNTANT MEMBER**

Ahmedabad, dated 09/10/2024  
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