

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

श्री महावीर सिंह, उपाध्यक्ष एवं श्री जगदीश, लेखासदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.1986 & 1987/Chny/2024
निर्धारण वर्ष /Assessment Years: 2016-17 & 2017-18

ASAN Memorial Association,
1, Cochin House, Anderson Road,
Egmore, Chennai-600 006.
[PAN: AAATA 0265B]

The Dy. Commissioner of
Income Tax (Exemptions),
Chennai.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: Shri R. Venkataraman, CA
: Ms. R. Anita, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 23.10.2024

घोषणा की तारीख /Date of Pronouncement

: 23.10.2024

आदेश / **ORDER**

PER JAGADISH, A.M :

Aforesaid two appeals filed by the assessee are against the common order of Learned Commissioner of Income Tax, Appeal, ADDL/JCIT(A), Faridabad [hereinafter "CIT(A)"] for Assessment Years 2016-17 & 2017-18 dated 29.03.2024 vide intimations u/s143(1) of the Income-tax Act, 1961 (hereinafter "the Act") issued by the CPC, Bengaluru dated 17.03.2018 & 27.03.2019.

2. The facts in both the appeals of the assessee are identical and issues are common hence, we proceed to pass a common order. For brevity, we shall take up the appeal in ITA No.1986/Chny/2024 for A.Y 2016-17 as lead case.

3. The assessee is a trust and filed its return of income on 01.09.2016 declaring total income at Nil. The assessee in the return of income in part B-TI, in column of clause 9(v) amount accumulated or set apart for application to charitable purpose to the extent it does not exceed 15% of income derived from property held in trust/institution u/s. 11(1)(a)/11(1)(b) (restricted to the maximum of 15%) has mentioned '0' in place of Rs. 5,30,42,826/-, which is 15% of the income derived and statutory allowed. The assessee has wrongly filed this figure in column 9 (iv). The CPC in the order u/s. 143(1) of the Act has not allowed the 15% statutory direction of Rs. 5,30,42,826/- as same was not filled in column 9(v). The CPC in the reason has mentioned that the assessee has not submitted form 9A which is required to claim the deduction filled in column 9(iv). The Ld. CIT(A) has confirmed the addition as the assessee has not filed Form 9A as required to claim deduction as mentioned in column 9(v) and dismissed the appeal.

4. The Ld. Authorized Representative (AR) of the assessee has contended that the assessee is entitled to claim 15% of income derived as per Section 11(1) but has wrongly filled this figure in column 9(iv) rather than filling it in column 9(v). The Ld. AR has submitted that the Ld. CIT(A) presuming that the claim has been made under 9(iv) has upheld the adjustment made by CPC for not filing Form 9A. The Ld. AR has argued that there is no requirement of filling Form 9A to claim 15% of statutory deduction and the CPC has disallowed as this amount was wrongly filled in Column 9(iv).

5. The Ld. Departmental Representative, on the other hand, supported the orders of the authorities below.

6. We have heard the rival submissions and perused the materials available on record. The assessee in Part B-TI in the return of income in column 9(v), for amount accumulated or set apart for application to charitable purposes to the extent of 15% has filled "0" in place of Rs. 5,30,42,826/- which is wrongly filled in column 9(iv). We agree with the submission of Ld. AR that the claim of statutory deduction cannot be disallowed merely because the figure was put in column 9(iv) in

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place of 9(v) , and the same is apparent from audit report filed along with return. In view of the above, we set aside the order of Ld CIT(A) and the CPC and direct AO to allow the claim as per section 11(1)(a) . Hence, the appeal filed by the assessee is allowed for statistical purposes.

ITA No.1987/Chny/2024 for A.Y 2017-18:

7. We find that the identical issue is involved in assessee's appeal for A.Y 2017-18 also and accordingly, our adjudication above in A.Y 2016-17 is *mutatis mutandis* applies therein also. Therefore, for the similar reasons, we direct the A.O to allow the claim as per section 11(1)(a) .

8. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 23rd October, 2024.

Sd/-
(महवीर सिंह)
(Mahavir Singh)

उपध्यक्ष / Vice President

Sd/-
(जगदीश)
(Jagadish)

लेखा सदस्य / Accountant Member

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

EDN/-

:- 5 -:

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF