

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES,"A" JAIPUR

डा० एस. सीतालक्ष्मी, न्यायिक सदस्य एवं श्री राठौड़ कमलेश जयन्तभाई, लेखा सदस्य के समक्ष
BEFORE: DR. S. SEETHALAKSHMI, JM & SHRI RATHOD KAMLESH JAYANTBHAI, AM

आयकर अपील सं./ITA. No. 820/JPR/2024
निर्धारण वर्ष / Assessment Years : 2018-19

Beawar Bal Vikash Samitee Bal Mandir Nursury & Girls Sr. Sec. School, College Road, Beawar.	बनाम Vs.	Commissioner of Income Tax (Exemptions), Jaipur.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AAAAB7842G		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri Manish Vyash (C.A.)
राजस्व की ओर से / Revenue by : Smt Anita Rinesh (JCIT)

सुनवाई की तारीख / Date of Hearing : 17/10/2024
उदघोषणा की तारीख / Date of Pronouncement : 25 /10/2024

आदेश / ORDER

PER: RATHOD KAMLESH JAYANTBHAI, AM

By way of this appeal the assessee challenges the finding of the order of the, Ld. ADDL/JCIT(A), Mysore [for short CIT(A)] dated 28.03.2024. The dispute relates to the assessment year 2018-19. That order was passed by the Id. CIT(A) because the assessee challenged the intimation order passed under section 143(1) of the Income Tax Act,1961 [for short "Act"] by the Centralized Processing Center [for short AO].

2. The assessee challenges that order of the Id. CIT(A) on the following grounds:-

I. On the facts and circumstances of the case, the order passed by the Additional/Joint Commissioner of Income Tax (Appeals) is illegal, arbitrary, bad in law and against the facts of the case.

II. That the Additional/Joint Commissioner of Income Tax (Appeals) erred on facts and law in upholding the addition (Amounting to Rs. 1,58,67,827) made by the CPC, Bangaluru, ignoring the very basic instinct of the Income Tax Act, 1961 with respect to the provisions contained therein Section 10(23C) (vi) along with the approval granted by the Learned CIT (Exemptions), Jaipur under the said section.

III. That the Additional/Joint Commissioner of Income Tax (Appeals) erred on facts and law in upholding the addition (Amounting to Rs. 1,58,67,827) made by the CPC, Bangaluru, taking the technical mistake and ignoring that the said Society had filed the Audit Report in Form No. 10 BB which is on the records with the Department which interalia proves the proper disclosure of all the revenue and expenditure during the year.

IV. The appellant craves to add, amend, alter, delete or modify the grounds of appeal before or at the time of appeal.”

3. The brief fact of the case is that the return of income in this case was processed u/s 143(1) of the Act wherein the deduction for the expenditure was denied to the assessee, the reasons advanced for such denial that while filling the return of income by the assessee it has reported the receipt of Rs. 1,58,67,827/- but inadvertently against that receipt the expenditure incurred in connection with the education activity remained to reported. The assessee alleges that the same would have been on account of the utility change or the software while uploading the return of

income. The assessee also submitted that when all the records in the form of the audit report, Balance Sheet and Income and Expenditure Account, report in the form no. 10BB etc. all filed. But it is fact of inadvertent mistake which has not been appreciated by the CPC and thereby the claim of the expenditure was denied to the assessee by the AO/CPC.

4. The assessee preferred an application u/s 154 of the Act but the same was not entertained. Aggrieved from the intimation on 17.03.2020, the assessee has filed an appeal before the Ld. CITA) but did not succeed. The relevant finding of the Id. CIT(A) is as under:-

“As seen from the above, all the queries/contentions raised by the appellant before the appellate authority are answered in the above rectification order. The rectification order passed by the AO is exhaustive and self-explanatory as to how the appellant is not eligible for claim of exemption in the absence of true particulars furnished in the return of income and the appellate authority concur with the findings of the AO since no new evidences were furnished by the appellant.

7.3. The submission of the appellant is not found to be tenable for the following reasons. It is seen that the appellant has filed the rectification application to allow the claim of exemption u/s. 10(23)(vi) and the same were rejected by AO-CPC and jurisdictional AO. The appellant wanted to claim the exemption. However, the appellant had not claimed any expenditure as evident from the schedule-ER of the return of Income and no accumulation of income in the relevant schedule is claimed. In this regard it is held that it is settled law that the appellant-assessee has to file the true particulars of the income as per the provisions of the Act in the return of income as notified by the respective department are devised in a manner that all the eligible columns for claiming any expenditure or deduction. But in the present case, the appellant has not provided any details of expenditure.

7.4. The appellant has admittedly to have committed mistake in the Return of income filed on 22/07/2018 by not providing the details of the expenditure and now wanted to claim the exemption. However, the request of the appellant was rejected by the AO. The request made by the appellant in the appeal cannot be entertained as there is no mistake committed by the AO-CPC in the intimation order. Further, the appellant has also submitted rectification application before jurisdictional assessing officer which was also rejected stating no mistake apparent from record is there in the order which is prima facie requirement to proceeding to rectification order u/s. 154 of the Act by discussing the issues raised by the appellant. The issues raised in the present appeal are same as issues raised in the rectification order and I concur with the findings of the AO in respect of the subject matter of the appeal. Also, it is seen that the facts of the case law relied upon by the appellant are distinguishable from facts of the present case. In the case relied upon by the appellant, the Hon'ble tribunal has decided the matter as mistake apparent from record since error creeps in an order solely due to uploading of return or software, which was error due to software. Wherein the present case, the appellant has not furnished any details of the expenditure in the return of income and has not furnished any reasons preventing it to do so while filing the return of income.

7.5. In this regard, reliance is placed on Hon'ble Apex Court decision in the case of Goetze (India) Ltd Vs. CIT in Civil Appeal No. 1761 OF 2006 IN [2006] 157 Taxman 1 (SC) dated March 24, 2006 wherein it was held that assessee cannot amend a return filed by him for making a claim for deduction other than by filing a revised return Respectfully following the above judgement and in light of the above discussion, the appellant's request to allow the claim of exemption is not acceded. Hence, the Ground nos. 1, 2 & 3 of the appeal are hereby dismissed.

8. As the appellant has not raised any additional grounds of appeal during the course of the appeal proceedings, Ground No. 4 does not require separate adjudication.

9. In the result, the appeal of the Appellant for A.Y. 2018-19 stands dismissed.”

5. As the assessee did not receive any favors from the appeal so filed before Id. CIT(A). The present appeal is filed against the said order of the Id. CIT(A) before this tribunal on the grounds as reiterated in Para 2 above. In support of the grounds so raised the

Id. AR appearing on behalf of the assessee has placed reliance on the written submission which is extracted herein below:-

“May it please your Honor's, this is the case of a Society which is registered under the Societies Registration Act, 1958. (Copy of the Constitution with societies charter is submitted at Pg. No.91-112 of Paper Book) Since inception the Society is running a school, named Bat Mandir Nursery and Sr. Secondary School. The main object of the society is to impart the education in the children so that they can serve the society better. There is no other activity other than education which is undertaken by the said society since its inception.

Sir, the case begins from the filing of the ITR of the applicant society for the Assessment Year 2018-19 before the due date i.e. on 22nd July, 2018. In this return the applicant society had claimed the exemption under section 10(23C) (vi) which is available as per the order of the appropriate authority i.e. Commissioner of Income Tax (Exemptions), Jaipur vide their order dated 17.01.2018. [Copy of the Approval Order is submitted at Pg. No.84- 86 of Paper Book].

While processing the above return, CPC Bangaluru had issued a communication of the proposed adjustments u/s. 143(1)(a) of the ITA, 1961 dated 3rd February, 2020, [Copy of the communication u/s. 143(1)(a) is submitted at Pg. No. 44 of Paper Book] together with the Annexure of the Proposed Adjustments [Copy of the Annexure for the proposed adjustment is submitted at Pg. No. 45 of Paper Book). In this annexure, CPC had intimated the error description in the Schedule Part BTI which are not tenable. If we go through the Income Tax Return for the relevant Assessment Year [Copy of the ITR Form is submitted at Pg. No. 4-43 of Paper Book) we can see and conclude that the complete particulars filled in the ITR are correct and the facts as mentioned in the annexure forming part of the communication of the proposed adjustments are false in whole. The response to the above proposal, rejecting the proposed addition submitted on 12th February, 2020 [Copy of the acknowledgement is submitted at Pg. No. 46 of Paper Book] but CPC had not considered the contention of the assessee and ignored the available exemption to the society u/s. 10(23C)(vi) of the ITA, 1961 and without giving the effect of provisions of Section 10(23C)(vi), created an alleged demand of Rs. 69,56,356/.

The assessee had filed a Rectification Application to CPC, Bangaluru, under section 154 of the ITA, 1961 on 18th May, 2020. [Copy of the receipt of the Rectification Request is submitted at Pg. No. 53 of Paper Book). Meanwhile the rectification rights were transferred to the Jurisdictional Assessing Officer i.e. Income Tax Officer (Exemptions), Ajmer (Raj.) (Copy of the communication of change in Jurisdiction is submitted at Pg. No. 54 of Paper Book). The assessee filed the

Rectification Application to the Jurisdictional Assessing Officer as stated above on 15th June, 2020 [Copy of the Rectification Application is submitted at Pg. No. 55-56 of Paper Book] The learned Jurisdictional Assessing Officer had rejected the above application vide his order dated 19th June, 2020. [Copy of the order rejecting the rectification application is submitted at Pg. No. 57-62 of Paper Book). In his order the learned Assessing Officer had initiated a new fact behind the rejection of the rectification application. He categorically stated in his order that the assessee had not filled the SCHEDULE "ER" which is the schedule of expenditure incurred by the assessee Trust.

The assessee had preferred an appeal as a remedial measure available to him in the hope of Justice to the Commissioner of Income Tax Appeal (NFAC) which also turned out with similar opinion and thus the appeal was dismissed.

May it please you honors, now the assessee is before you with a hope of justice coupled with Natural Law and Justice.

Your Honors, the applicant society had claimed the exemption under section 10(23C)(vi) of the ITA, 1961 which provides as follows:

Section 10(230)-any income received by any person on behalf of -

(vi) any university or other educational institution existing solely for educational purposes and not for purposes of profit, other than those mentioned in sub-clause (iiiab) or subclause (iiiad) and which may be approved by the [Principal Commissioner or Commissioner]

Your Honors, the plain reading of the above section clearly means that any income received an educational institution who is existing solely for the educational purposes and not for the purpose of profit and also approved the by appropriate authority who is the Commissioner of Income Tax (Exemptions) in this case, is exempt from the Taxation during the relevant Financial Year.

Your Honors, I would like to bring into your kind consideration that the applicant society is only and only engaged in the noble cause of imparting the education in the children and since inception the society is running a school named as Beawar Bal Mandir Sr. Sec. School, Beawar. No profit is derived from the educational activities and whatever is the surplus, the same is deposited into the bank and invested in one of the mode as specified in section 11 of the ITA, 1961. The above facts can be verified from the Annual Accounts of the relevant financial year together with the last three years submitted herewith. [Copy of annual accounts for relevant financial year with last 3 financial years is submitted at Pg. No. 113-118 & 122-159 of Paper Book]

Your Honors, I would also like to draw your kind attention to the approval which has been granted by the Learned Commissioner of Income Tax

(Exemptions), Jaipur who after a minute verification of each and every document, had approved the said society to avail the exemption under the said section.

The learned Jurisdictional Assessing Officer and Learned Commissioner of Income Tax (Appeals) NFAC had rejected the rectification application on the ground that a Schedule forming the part of Income Tax Return was not filled which depicts the expenditure incurred by the assessee, and thus no exemption was given under section 10(23C)(vi) of the ITA, 1961.

Your Honors I would like to draw your kind attention towards the respect which has given to the courts in the Judgement of CIT vs. Vegetable Products Ltd. [Copy of Judgement is submitted at Pg. No. 160-162 of Paper Book) reported in 88 ITR 192 where the Apex court had discussed as below:

There is no doubt that the acceptance of one or the other interpretation sought to be placed by the parties would lead to some inconvenient result, but the duty of the court is to read the section, understand its language and give effect to the same. If the language is plain, the fact that the consequence of giving effect to it may lead to some absurd result is not a factor to be taken into account in interpreting a provision. It is for the legislature to step in and remove the absurdity. On the other hand, if two reasonable constructions of a taxing provision are possible, that construction which favours the assessee must be adopted.

It is our humble request your honors, that mere an omission of an amount is a particular schedule of expenses can not debar the applicant society from a genuine exemption for which he is eligible on the basis of its Objects, Audit, Fulfilment of certain conditions and the utmost important is the legacy of the activities, treatment of surplus etc.

Your Honors I would like to draw your kind attention towards the recent judgement given by the Hon'ble Bench of ITAT, Ahmedabad in the case of Surat Young Muslim Graduates reported at 130 TLC 048 dated 10.06.2024 [Copy of Judgement is submitted at Pg. No. 163-164 of Paper Book in which the Assessee had disclosed the income in some head inadvertently and thus the same is processed without allowing the exemption u/s. 10(23C)(vi). The matter when reached to Hon'ble ITAT, the learned Bench Learned Bench held the case for fresh adjudication and instructed the Learned CIT(A) to verify the exemption claimed by the assessee u/s. 10(23C)(vi) and to grant appropriate relief in the claim is found to be correct.

Your Honors very recently, the Learned Bench of this court in the case of recent judgement of The Presbyterian Church Co.Operating Credit & Thrift Society Ltd. vs Income Tax Officer reported in 128 TLC 365 dated 25.04.223, [Copy of Judgement is submitted at Pg. No.165-169 of Paper Book]held that the assessee cannot be denied of any deduction merely

on some procedural, technical and non-existing grounds which are completely unjustified in the eyes of law. Your Honors, in this case also the non-filing of the schedule "ER" which shows the amount of expenditure done by the society towards the object of the society, cannot debar the society from the eligible exemption u/s. 10(23C)(vi) of the ITA, 1961.

Your Honors very recently, the Learned Bench of Jodhpur Tribunal in the case of recent judgement of Shri Bhidbhanjan Parshwnath Jain Derasar vs. Deputy Commissioner of Income Tax reported in 162 Taxmann 08 dated 09.04.2024, [Copy of Judgement is submitted at Pg. No. 170-174 of Paper Book/held that where the assessee institution is claiming an exemption from last several years and in the presence of such legacy of such exemption, denial of exemption in any year only due to technical error of Non Filing of certain Form cannot make the exemption ineligible for the assessee and can be rectified under section 154 of the ITA, 1961.

At last it is my humble request to Hon'ble Bench that denial of exemption under Section 10(2)(c)(vi) of the Income Tax Act, 1961 cannot be denied on the basis of technicalities. It is essential to emphasize that the provision intends to recognize and uphold genuine claims of exemption provided they fulfill the substantive requirements laid down by law.

In interpreting and applying tax laws, courts consistently uphold the principle of substantive compliance over procedural or technical formalities. The Hon'ble Supreme Court of India in various judgments has underscored that technical breaches or inadvertent errors should not lead to the denial of substantive benefits where the core requirements are fulfilled

Several judicial precedents reinforce the principle that a technical mistake should not be a ground for disallowing genuine claims of exemption under Section 10(2)(c)(vi). Courts have consistently held that the primary consideration should be the actual application of income towards charitable or religious purposes, rather than minor procedural irregularities.

An equitable interpretation of tax laws ensures fairness to taxpayers and prevents unintended hardship. The Income Tax Appellate Tribunal (ITAT) has often favored a liberal construction of exemption provisions to align with the legislative intent of promoting philanthropic activities.

In conclusion, it is imperative to recognize that the denial of exemption under Section 10(2)(c)(vi) should hinge upon substantive compliance with the statutory requirements, rather than technicalities. The Act seeks to encourage and support genuine charitable endeavors, and any interpretation that unduly penalizes organizations for minor procedural lapses would be contrary to this objective.

Therefore, I respectfully submits that in the light of above submission, Judgements of the Hon'ble courts, the Tribunal should allow the claim for exemption, considering the substantive compliance of the Assessee.”

6. To support the various grounds so raised by the Id. AR of the assessee and has relied upon the following evidences in support of the contentions so raised:-

S. No.	Particulars of the document	Pg. No.
1.	Coy of ITR-V for the ITR filed on 22.07.2018	1
2.	Computation of Total income	2-3
3.	ITR Form filed on 22.07.2018	4-43
4.	Copy of Communication of the proposed additions u/s. 143(1)(a) of the ITA, 1961, issued on 03.02.2020	44-45
5.	Copy of response submitted dated 12.02.2020	46
6.	Copy of Intimation u/s. 143(1) of the ITA, 1961, dated 17.03.2020	47-52
7.	Copy of the Receipt for the Rectification Request u/s. 154 of the ITA, 1961, filed with CPC, Bangaluru, dated 18.05.2020.	53
8.	Copy of the communication of the Transfer of the Rectification Rights to the Jurisdictional Assessing Officer issued by the CPC Bangaluru, dated 15.05.2020 received by us on 20.05.2020.	54
9.	Copy of the Rectification Application u/s. 154 of the ITA, 1961 filed with the Jurisdictional Assessing Officer, dated 15.06.2020.	55-56
10.	Copy of the order of Jurisdictional Assessing Officer, rejecting the application u/s. 154 of the ITA, 1961, dated 19.06.2020.	57-62
11.	Copy of the Form No. 35 filed with the CIT(Appeals), Ajmer dated 30.06.2020 along with Grounds of Appeal and Statement of Facts.	63-68
12.	Copy of the order passed under section 250 of the ITA, 1961, dismissing the appeal of the appellat.	69-83
13.	Copy of the Certificate issued by the Ld. Commissioner of Income Tax (Exemptions), Jaipur together with the Findings while issuing the approval u/s. 10(23C)(vi) of the ITA, 1961 u/s. 10(23C) (vi) of the ITA, 1961.	84-86

14.	Copy of the order of Hon'ble ITAT, Jaipur Bench providing the approval with effect from AY 2017-18	87-90
15.	Copy of the Bye-Laws of the applicant Samittee together with the amendment filed during the proceedings of approval u/s. 10(230) (vi) of the ITA, 1961	91-112
16.	Copy of the Annual Accounts of the relevant Financial Year	113-118
17.	Copy of the Audit Report in Form No. 10BB for the relevant Financial Year.	119-121
18.	Copies of the Audited Financial Statements for the clearly depicting the nature of the income received and expenditure incurred for educational purposes.	122-159
19.	Case Laws Relied Upon	160-174

7. During the course hearing, Ld. AR of the assessee in addition to the written submission submitted that though the assessee has not inadvertently due to the software error of the Revenue the expenditure though incurred was not incorporated in the final return that has been filed but the assessee has duly incorporated the claim u/s 10(23C)(vi) to that effect. The Id. AR of the assessee also relied at page 8 of the paper book, where the income already shown claiming that as per provisions of section 10(23)(vi) of the Act. The assessee also at column no. 10 in the ITR filed stated that the whole income of Rs. 1,58,67,827/- is eligible amount for claim u/s 10(23C)(vi) of the Act. The assessee also submitted the required report in Form 10BB (page No. 119 of the APB). The assessee also filed an audited accounts, wherein it

is evident that the whole expenditure are incurred in connection with the object of the charitable activity of the assessee trust. Therefore, the assessee is eligible to claim of deduction u/s 10(23C)(vi)of the Act as claimed in the return of income. Merely the technical error should not come in the interest of justice and the claim of the assessee be considered.

8. Per contra, Id. DR filed written submission and stated in schedule-32 wherein the assessee has to file the details of the expenditure which has not filed so the denial to claim of deduction of expenditure is based on the ITR filed by the assessee. The assessee has not filed revised return as per provisions of Section 139(5) of the Act, failing to which the assessee cannot claim expenditure which they not claimed in the return of income. To support that contention the Id. DR relied upon FAQs No. 4 & 6 by the CBDT placed on record in the written submission wherein the FAQs relied reads as under :

“Q4. What are the different request types for income tax rectification available on e-Filing portal?”

Ans. Three type of rectification request can be filed on e-filing portal

- Reprocess the Return
- Tax Credit Mismatch Correction
- Return Data Correction (offline)

Note For Return Data Correction (Offline), taxpayers needed to upload XML generated in the offline utility till AY2019-20 but can upload JSON and submit rectification online from AY2020-

Q6. When can I file Return Data Correction request?"

Ans. Please re-enter all the entries in the schedules. All the corrected entries as well as remaining entries mentioned in the ITR filed earlier are to be entered. Make the necessary corrections in the data. While doing corrections, make sure not to declare any new source of Income or declare additional deduction.

Examples For below scenarios Return Data Correction request can be filed-

- a) If Taxpayer has wrongly shown income in incorrect head of income.
- b) Taxpayer can make changes in any other information, provided that these changes do not result in a variance in gross total income and deductions.
- c) In this type of rectification request taxpayer is not allowed to make below mentioned changes-
 - i. Fresh claim and/or Additional claim and/or Reduction of carry forward losses.
 - ii. Fresh claim and/or Additional claim and/ or Reduction of brought forward losses.
 - iii. Fresh claim and/or Additional claim and/ or Reduction of MAT credit .
 - iv. Fresh deduction/Additional claim/ Reduction of deduction under chapter VI A.”

The Ld. DR also relied upon the decision of Hon’ble Apex Court in the case M/s Goetze (India) Ltd. vs. CIT in Civil Appeal No. 1761 of 2006 dated 24.03.2006 (2006), wherein the Hon’ble Apex Court has held that if the assessee do not make the claim that they have not claimed for which the assessee is not eligible to claim based

on that contention Id. DR relied upon the finding recorded in the order of Id. CIT(A).

9. We have heard the rival contentions and perused the material placed on record. The bench noted that in this appeal the assessee effectively has taken three grounds challenging addition of Rs. 1,58,67,827/- made by the CPC while proceeding the return of income u/s. 143(1) of the Act. The brief facts of the case is that the assessee is a Society which is registered under the Societies Registration Act, 1958. (Copy of the Constitution with societies charter is submitted at Pg. No.91-112 of Paper Book). Since, inception of the Society it runs a school, named Bat Mandir Nursery and Sr. Secondary School. The main object of the society is to impart the education to the children. There is no other activity other than education which is undertaken by the said society since its inception.

10. The assessee trust files ITR before the due date i.e. on 22nd July, 2018. In this return of income so filed, the assessee claimed the exemption under section 10(23C) (vi) which is available as per the order of the appropriate authority i.e. Commissioner of Income

Tax (Exemptions), Jaipur vide their order dated 17.01.2018. [Copy of the Approval Order is submitted at Pg. No.84- 86 of Paper Book]. While processing the above return, CPC Bangaluru had **issued a communication of the proposed adjustments** u/s. 143(1)(a) of the ITA, 1961 dated 3rd February, 2020, [Copy of the communication u/s. 143(1)(a) is submitted at Pg. No. 44-45 of Paper Book] together with the Annexure of the Proposed Adjustments wherein the reasons advanced was that the relevant clause of **section 10 is not selected from the drop down list** under details of the projects. Whereas the Id. JAO while dealing with application **u/s. 154 of the Act advanced the other reasons that the claim of the expenses in B-TI has not given the details of the expenditure.** Thus, the reasons are contradictory and the intimation issued is against the provision of the law wherein the all the details regarding the claim of the assessee already available on record, the claim of the assessee cannot be rejected. As we note that the reasons advanced by the CPC and JAO are contradictory to each other does not deal with the factual aspect already available on record. Considering the overall facts already on record we hold that the claim of the assessee cannot be denied as claimed in ITR as per provision of section 10(23)(vi) of the Act.

We note that CPC had intimated the error description in the Schedule Part B-TI (page 7 of paper book). If we go through the Income Tax Return for the relevant Assessment Year [Copy of the ITR Form is submitted at Pg. No. 4 to 43 of Paper Book) it is evident that the complete particulars filled in the ITR but the figure of amount applied at column no 4 of B-TI was inadvertently remained to be filed. The said details of the claim of this expenditure is duly available at page in Form no. 10BB (page 120 of the paper book) this report was already available wherein that claim already certified by the auditor of the trust. The response to the above proposal, rejecting the proposed addition submitted on 12th February, 2020 [Copy of the acknowledgement is submitted at Pg. No. 46 of Paper Book] but CPC had not considered the contention of the assessee and ignored the available exemption to the society u/s. 10(23C)(vi) of the Act without giving the effect of provisions of Section 10(23C)(vi). Even the Id. JAO has not considered the application made u/s. 154 of the Act also. Thus, the assessee is in appeal before us challenging the intimation issued to the assessee denying the exemption u/s. 10(23C)(vi) merely on the ground that the assessee has not selected the section from the drop down menu. So far as to the claim of the assessee the same

is supported by the audit report filed in Form no. 10BB, the same is claimed in the other part of the ITR where at column no,3 of Schedule B-TI page 8 of the paper book it is evident that the assessee has claimed an amount of Rs. 1,58,67,827/- wherein the claim is to be reported for section 10(23C)(vi) of the Act this fact has not been disputed. Thus, merely the claim of the assessee when all the details otherwise proves the claim of the assessee merely the assessee has not chosen the section in drop down menu the claim cannot be rejected. Based on these observation ground no. 1 to 3 raised by the assessee are allowed. Ground no. 3 being general in nature does not require our adjudication.

In the result, the appeal filed by the assessee is allowed.

Order pronounced in the open Court on 25/10/2024.

Sd/-

Sd/-

(डा० एस. सीतालक्ष्मी)
(Dr. S. Seethalakshmi)
न्यायिक सदस्य / Judicial Member

(राठौड़ कमलेश जयन्तभाई)
(Rathod Kamlesh Jayantbhai)
लेखा सदस्य / Accountant Member

जयपुर / Jaipur

दिनांक / Dated:- 25/10/2024

*Santosh

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. अपीलार्थी / The Appellant- Beawar Bal Vikas Samitee, Beawar.
2. प्रत्यर्थी / The Respondent- CIT(E), Jaipur.

3. आयकर आयुक्त / CIT
4. आयकर आयुक्त / CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur.
6. गार्ड फाईल / Guard File { ITA No. 820/JPR/2024 }

आदेशानुसार / By order

सहायक पंजीकार / Asst. Registrar