

**IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE “A” BENCH, BANGALORE**

**Before Ms. Padmavathy S., Accountant Member
and
Shri Prakash Chand Yadav, Judicial Member**

ITA No. 1732/Bang/2024 (Assessment Year: 2022-23)		
Sri Jagadguru Shivanand Human Welfare Association Gadag 582103, Karnataka PAN – AAGAS0911F (Appellant)	vs.	ITO (Exemption), Ward-1 C.R. Building, Navanagar Hubli 580025 (Respondent)
Assessee by:	Shri Kashinath Kalamath, Advocate	
Revenue by:	Ms. Neha Sahay, Ld. JCIT-DR	
Date of hearing:	21.10.2024	
Date of pronouncement:	23.10.2024	

ORDER

Per: Padmavathy S., A.M.

This appeal by the assessee is against the order of the Commissioner of Income Tax (Appeals), Prayagraj [CIT(A)] dated 20.08.2024 for Assessment Year (AY) 2022-23.

2. The assessee is a charitable trust and obtained registration u/s. 12 of the Income Tax Act, 1961 (the Act). The assessee filed return of income for AY 2022-23 on 06.11.2022 declaring Nil income. The return was processed u/s. 143(1) of the Act by the CPC in which the entire gross receipts of Rs. 50,67,850/- claimed by the assessee as exempt u/s. 11 of the Act was disallowed. The reason for the denial of benefit u/s. 11 was that the assessee did not file Form 10B within the time limit prescribed. On further appeal the Id. CIT(A) upheld the disallowance stating that the CIT(A) does not have the

power to condone the delay in filing Form 10B. The assessee is in appeal before the Tribunal against the order of the CIT(A).

3. We have heard the rival contentions and perused the material on record. The benefit of exemption u/s. 11 is denied to the assessee for the reason that the assessee has not filed Form 10B within the time limit prescribed. During the course of hearing it is brought to our attention that the assessee has filed a petition for condoning the delay in filing Form 10B belatedly before the CIT (Exemption). Considering the facts of the present case we deem it fit to remand the appeal back to the CIT(A) with a direction of consider the appeal based on the outcome of the petition filed by the assessee before the CIT(E) for condoning the delay in filing Form 10B and decide in accordance with law. It is ordered accordingly.

4. In the result, the appeal filed by the assessee is allowed for statistical purposes.

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

Sd/-
(Prakash Chand Yadav)
Judicial Member

Sd/-
(Padmavathy S.)
Accountant Member

Bengaluru, Dated: 23rd October, 2024
n.p.

Copy to:

1. *The Appellant*
2. *The Respondent*
3. *The CIT, concerned*
4. *The DR, ITAT, Bangalore*
5. *Guard File*

//True Copy//

By Order

Assistant Registrar
ITAT, Bangalore