



**IN THE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK BENCH, CUTTACK**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.429/CTK/2024
Assessment year: 2018-19

Dy. Commissioner of Income Tax (Exemptions), Bhubaneswar.	Vs.	NM Lok Kalyan Trust, A/14, Surya Nagar, unit-7, Bhubaneswar.
PAN/GIR No.AAATN 6304 N		
(Appellant)	..	(Respondent)

Assessee by : Shri M.R.Sahu, CA
Revenue by : Shri Sanjay Kumar, CIT DR

Date of Hearing : 18/11/2024
Date of Pronouncement : 18/11/2024

ORDER

Per Bench

This is an appeal filed by the revenue against the order of the Id CIT(A), NFAC, Delhi dated 29.8.2024 in Appeal No.NFAC/2017-18/10021748 for the assessment year 2018-19.

2. Shri M.R.Sahu, Id AR appeared for the assessee and Shri Sanjay Kumar, Id CIT DR appeared for the revenue.

3. It was submitted by Id CIT DR that the assessee is not entitled to the benefit of exemption u/s. 11 as it was not claimed in the return of income and since it is not grant of registration u/s.10(23C)(vi) of the Act,

therefore, the claim of exemption u/s.10(23C)(via) is not allowable to it. It was the submission that the Id CIT(A) erred in directing the Assessing Officer to verify the assessee's claim u/s.11 of the Act and allow the same.

4. In reply, Id AR vehemently supported the order of the Id CIT(A). It was the submission that the assessee was entitled to the claim of exemption u/s.11 of the Act and Id CIT(A) has rightly directed the Assessing Officer to examine the claim and allow necessary relief. It was the further submission that the order of the Assessing Officer was u/s.143(1), wherein, entire receipts have been brought to tax and entire application has been disallowed. It was the submission that it is not permissible in an intimation u/s.143(1) of the Act.

5. We have considered the rival submissions. A perusal of the Central Scrutiny Report as filed alongwith the appeal filed by the revenue clearly shows that the Id CIT(A) has observed that the assessee is registered u/s.12AA of the Act vide registration certificate No.22/2007-08 dated 29.8.2007 and had duly filed Form No.10B, which makes it eligible to avail exemption u/s.11. No exemption was granted by CPC simply because the appellant, owing a typographical error, had wrongly mentioned a wrong section 10(23C)(via) of the Act. Id CIT(A) by referring to the CBDT circular No.14(XI-35) of 1955 dated April 11, 1955, has observed that the Assessing officer should not take advantage of ignorance of law or mistake committed by the assessee while claiming of exemption in the return of income. The

above findings of Id CIT(A) have not been dislodged by the revenue before us. Moreover, assessee has already filed Form 10B for making claim of exemption u/s.11 of the Act. This being so, we are of the view that the findings as arrived at by the Id CIT(A) is on right footings and does not call for any interference. In these circumstances, the grounds of appeal raised by the revenue stands dismissed.

6. In the result, appeal of revenue stands dismissed.

Order dictated and pronounced in the open court on 18/11/2024.

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 18/11/2024
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Dy. Commissioner of Income Tax (Exemptions), Bhubaneswar
2. The Respondent: NM Lok Kalyan Trust, A/14, Surya Nagar, unit-7, Bhubaneswar
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Bhubaneswar
5. DR, ITAT,
6. Guard file.

//True Copy//

By order

Sr.Pvt.Secretary
ITAT, Cuttack