

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' BENCH, CHENNAI
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri Amitabh Shukla, Accountant Member

आयकर अपील सं./I.T.A. No.2410/Chny/2024
निर्धारण वर्ष/Assessment Year: 2024-25

Sri Sathguru Sangeetha Samajam,
No. 15A, Gokhale Street, Tallakulam,
Madurai 625 002, Tamil Nadu.

Vs. The Commissioner of Income
Tax (Exemption),
Chennai.

[PAN: AABTS3475Q]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

आयकर अपील सं./I.T.A. No.2411/Chny/2024
निर्धारण वर्ष/Assessment Year: 2024-25

Sri Sathguru Sangeetha Vidyalayam,
No. 15A, Gokhale Street, Tallakulam,
Madurai 625 002, Tamil Nadu.

Vs. The Commissioner of Income
Tax (Exemption),
Chennai.

[PAN: AABTS3476P]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri S. Nanda Kumar, CA
प्रत्यर्थी की ओर से/Respondent by : Shri R. Clement Ramesh Kumar, CIT
सुनवाई की तारीख/ Date of hearing : 21.11.2024
घोषणा की तारीख /Date of Pronouncement : 27.11.2024

आदेश /ORDER

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

Both the appeals filed by different assesseees are directed against the order dated 19.07.2024 passed by the Id. Commissioner of Income Tax (Exemption), Chennai in rejecting the application filed in Form

10AB under clause (iv) B of first proviso to section 80G(5) of the Income Tax Act, 1961 [“Act” in short].

2. Since, the issues raised in both appeals are similar based on the same identical facts, with the consent of both the parties, we proceed to hear the appeals together and pass consolidated order for the sake of convenience.

3. First, we shall take up appeal in ITA No. 2410/Chny/2024 filed by Sri Sathguru Sangeetha Samajam for adjudication.

4. The assessee raised 12 grounds of appeal amongst which, the only issue emanates for our consideration as to whether the Id. CIT(E) is justified in rejecting the application filed in Form 10AB seeking approval under clause (iv) B of first proviso to section 80G(5) of the Act.

5. We note that the assessee filed online application on 31.01.2024 in Form No. 10AB seeking approval under clause (iv) B of first proviso to section 80G(5) of the Act. The Id. CIT(E), while processing the application, asked the assessee to show-cause as to why its application should not be rejected on account of reasons mentioned in

para 2 & 3 of the impugned order. For having no such details, the Id. CIT(E) rejected the application of the assessee.

6. The Id. AR Shri S. Nanda Kumar, C.A. submits that the application of the assessee has been rejected due to the reason that in assessee's application a mistake has occurred while uploading Form No. 10AB instead of selecting of clause (iii) of first proviso to section 80G(5) of the Act, the assessee has selected code of clause (ii) of the first proviso to section 80G(5) of the Act. He argued that the Id. CIT(E) has not provided sufficient opportunity to the assessee to rectify the clerical mistake and prayed to remand the matter to the file of the Id. CIT(E) for fresh consideration.

7. The Id. DR Shri R. Clement Ramesh Kumar, CIT fairly conceded to remit the matter to the file of the Id. CIT(E) for fresh consideration.

8. Having heard both the parties, we note that while processing the application in Form 10AB, the Id. CIT(E) noted that the assessee's case is for fresh approval and the assessee ought to have filed its application under clause (iii) of first proviso to section 80G(5) of the Act, but, the assessee erroneously filed its application in Form No. 10AB under clause (ii) of first proviso to section 80G(5) of the Act

which covers the cases of trusts which are already approved and seeking re-approval.

9. Similar issue on an identical fact was subject matter in appeal in the case of M/s. Sri La Sri Sivanandha Mouna Swamigal Trust & ors in ITA No. 873/Chny/2024 & Ors dated 24.06.2024, wherein, the Tribunal directed the Id. CIT(E) to pass a speaking order on merits without going into the technicalities. Since the issue involved in the present appeal is similar, we remit the matter back to the file of the Id. CIT(E) for fresh adjudication keeping in view of the above decision of the Tribunal in the case of M/s. Sri La Sri Sivanandha Mouna Swamigal Trust & ors. (supra). Thus, the grounds raised by the assessee are allowed for statistical purposes.

ITA No. 2411/Chny/2024 filed by Sri Sathguru Sangeetha Vidyalayam

10. We find that in this case also the Id. CIT(E) rejected the application seeking approval under section 80G of the Act. Since we have taken a view in remanding the matter to the file of the Id. CIT(E) in the case of Sri Sathguru Sangeetha Samajam, herein above, the view taken by us is equally applicable to the application seeking approval under section 80G of the Act in ITA No. 2411/Chny/2024. Therefore, we deem it proper to remand the matter back to the file of

the Id. CIT(E) for fresh consideration. Thus, the grounds raised by the assessee are allowed for statistical purposes.

11. In the result, both the appeals filed by the assesseees are allowed for statistical purposes.

Order pronounced on 27th November, 2024 at Chennai.

Sd/-
(AMITABH SHUKLA)
ACCOUNTANT MEMBER

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Chennai, Dated, 27.11.2024

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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