

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

**Before Shri Inturi Rama Rao, Accountant Member  
&  
Shri Prakash Chand Yadav, Judicial Member**

ITA No.340/Coch/2024 : Asst.Year 2022-2023

M/s.Crescent Service Society Crescent Building, C.C.S.B. Road Near K.V.Bridge Alappuzha – 688 012. <b>PAN : AAATC9547Q.</b>	v.	The Income Tax Officer Ward 1 Alappuzha.
(Appellant)		(Respondent)

Appellant by :Sri.Shafeeq A.M., CA  
Respondent by :Smt.Leena Lal, Senior AR

<b>Date of Hearing : 20.11.2024</b>	<b>Date of Pronouncement : 09.12.2024</b>
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**ORDER**

**Per Prakash Chand Yadav, JM :**

The present appeal of the assessee is arising from the order of the learned Commissioner of Income-tax (Appeals) dated 19<sup>th</sup> February, 2024 and relates to the assessment year 2022-2023.

2. The short facts relating to the present appeal are that the assessee is a registered charitable society registered u/s.12A of the Income-tax Act, 1961, filed its return of income for the impugned assessment year claiming benefit of secs. 11 and 13 of the Act. However, while processing the return of income, the CPC/AO denied the benefit of secs.11 and 13 to the assessee on the ground that the assessee failed to file Form No.10 with the return of income.

3. Aggrieved with the order of the CPC/AO, the assessee preferred an appeal before the learned CIT(A) and contended that the filing of Form No.10 along with the return of income is only directory provision and hence deduction u/ss.12 and 13 may kindly be granted to the assessee. The learned CIT(A) dismissed the appeal of the assessee.

4. Aggrieved with the order of the CIT(A), the assessee has come up in appeal before us and has raised four grounds of appeal. The learned AR appearing on behalf of the assessee has contended that Form No.10 was not been able to file along with the return of income because of some technical clichés in the Income-tax portal, and hence, the assessee may kindly be granted the benefit of secs. 11 and 13 of the Act.

5. The learned Departmental Representative relied upon the orders of the authorities below.

6. After considering the rival submissions and perusing the material available on record, we observe that in this case the assessee has not been able to file Form No.10. Earlier therewere decisions, wherein it has been held that filing of form-10 is a directory provision.However, recently the Hon'ble Supreme Court in the case of Dilip Kumar and Others reported in (2018) SCR 1191(SC)has held there is distinction in interpreting a charging provision of a taxation statute and in the interpretation of exemption Notification – Any ambiguity in charging provision inures to the benefit of the assessee, but

any ambiguity in the exemption clause or exemption Notification would go in favour of Revenue. Therefore we are of the view that the benefits provided under the Income-tax Act cannot be granted if any statutory compliance could not be made in accordance with law. The assessee is at liberty to file a petition for condonation of delay in filing the Form No.10 before the CIT who has been given powers to condone the delay in filing of Form 10.

7. In the result, the appeal filed by the assessee is dismissed.

Order pronounced on this 09<sup>th</sup> day of December, 2024.

**Sd/-**  
**(Inturi Rama Rao)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(Prakash Chand Yadav)**  
**JUDICIAL MEMBER**

Cochin; Dated : 09<sup>th</sup> December, 2024.  
Devadas G\*

Copy to :

1. The Appellant.
2. The Respondent.
3. The CIT, Cochin.
4. The DR, ITAT, Cochin.
5. Guard File.

Asst.Registrar/ITAT, Cochin