

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई।
**IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH: CHENNAI**

श्री एबी टी. वर्की, न्यायिक सदस्य एवं
श्री जगदीश, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI JAGADISH, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.2819/Chny/2024
निर्धारणवर्ष/Assessment Year: 2022-23

M/s. Alagappa University, No.1, Alagappapuram, Karaikudi-630 003. Sivagangai District.	v.	The CIT (Exemptions), Chennai.
[PAN: AAGAA 2062 B]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr. B. Ramakrishnan, FCA
प्रत्यर्थी की ओर से /Respondent by	:	Mr. Nilay Baran Som, CIT
सुनवाईकीतारीख/Date of Hearing	:	14.11.2024
घोषणाकीतारीख /Date of Pronouncement	:	13.12.2024

आदेश / ORDER

PER ABY T. VARKEY, JM:

This is an appeal preferred by the assessee against the order of the Learned Commissioner of Income Tax (Exemptions), (hereinafter in short "the Ld.CIT(E)"), Chennai, dated 29.10.2024 rejecting the application dated 27.04.2024 filed in Form 10AB seeking registration u/s.10(23C)(iii) of the Income Tax Act, 1961 (hereinafter in short "the Act").



:: 2 ::

2. The brief facts are that the assessee is a University established under the Alagappa University Act, 1985 of the Tamil Nadu State Government. Since University has been established for educational purposes and not substantially funded by the Government, in order to claim exemption u/s.10(23C)(vi) of the Act, it filed on 27.04.2024 an application for registration inadvertently in Form 10AB under clause (iii) of the first proviso to clause 23C of section 10 of the Act, instead of correctly filing it in Form 10A [*application for provisional approval*] and in such an event, assessee would have obtained automatically granted provisional approval in Form 10AC. However, the Ld.CIT(E) rejected as not maintainable the application filed by the assessee in Form 10AB, since the assessee failed to file the provisional approval in Form 10AC. We don't countenance the impugned action of the Ld.CIT(E), because, the inadvertent error in filing wrong Form [*10AB in place of Form 10AC*] shouldn't come in the way of the assessee University being denied provisional approval u/s.10(23C) of the Act. Therefore, we set aside the impugned action of the Ld.CIT(E) and restore the application dated 27.04.2024 back to the file of the Ld.CIT(E) with a direction to treat Form 10AB filed as if it is filed in Form 10A and grant provisional registration for three (3) years in accordance to law in the peculiar facts noted supra.



ITA No.2819/Chny/2024 (AY 2022-23)
M/s. Alagappa University

:: 3 ::

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

Order pronounced on the 13th day of December, 2024, in Chennai.

Sd/-
(जगदीश)
(JAGADISH)

लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-
(एबी टी. वर्की)
(ABY T. VARKEY)

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 13th December, 2024.

TLN, Sr.PS

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF