

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "H": NEW DELHI**

**BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER
AND
SHRI SUDHIR KUMAR, JUDICIAL MEMBER**

ITA No. 3763/Del/2023
(Assessment Year: 2022-23)

Arsh Yog Sansthan 333 Om Subham Tower, Neelam Gata Road, NIT Faridabad, Haryana	Vs.	DCIT, CPC Bangalore
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PAN: AADTA 3929 P

(Appellant)

(Respondent)

Assessee by :	Shri D. C. Garg, C.A.
Revenue by:	Shri Amit Katoch, Sr. D.R.

Date of Hearing	14/10/2024
Date of pronouncement	18/10/2024

O R D E R

PER M. BALAGANESH, A. M.:

1. The appeal in ITA No. 3763/Del/2023 for AY 2022-23, arise out of the order of the Commissioner of Income Tax (Appeals)-Addl. / JCIT (A) - 12, Mumbai [hereinafter referred to as 'Id. CIT(A)', in short] in Appeal No. NFAC/2021-22/10230997 dated 03.11.2023 against the order of assessment passed u/s 143(1) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 28.03.2023 by the CPC.
2. We have heard the rival submissions and perused the material available on record. The assessee is a trust, propagating

education of Yoga. The Trust is duly registered under section 12A of the Act and approval under section 80G of the Act is also granted to the assessee trust. During the year under consideration, the assessee exercised option under Clause 2 of Explanation to Section 11(1) of the Act for application of Rs.6,06,240/- in support of which, the assessee furnished Form No.9A on 05.09.2022 before the learned AO before the date of filing of return of income. The said form No.9A is enclosed in pages 58-59 of the paper book clearly stating that the sum of Rs.6,06,240/- was accumulated to purchase vehicle and which was purchased in June 2022 by the assessee. After the filing of Form No.9A, the assessee furnished its income tax return before the learned AO. The aforesaid option under section 11(1) was exercised by assessee in accordance with section 11(1) of the Act read with Rule 17(1) of the Income Tax Rules. It is pertinent to note that assessee in the Income Tax Return form reflected the sum of Rs.6,06,240/- under amount set apart for specified purpose and accordingly, accumulated as per Section 11(2) of the Act in Part B-TI.6(vi) of the ITR. This was a genuine typographical error committed by the assessee in the ITR. But the said return was duly processed by CPC-Bengaluru wherein it held that assessee having decided to accumulate income of Rs.6,06,240/- as per Section 11(2) of the Act, ought to have furnished Form No.10 along with return of income. Since, the Form No.10 was not filed by the assessee, this unapplied income of Rs.6,06,240/- was sought to be brought to tax by CPC, Bengaluru. This account

of the learned CPC was upheld by the learned JCIT (Appeal)-12, Mumbai.

3. Given the facts narrated above, it is clear that assessee merely committed typographical error by mentioning the unapplied figure of Rs.6,06,240/- in wrong column. It is clear that assessee had actually applied the said deficit figure of Rs.6,06,240/- in June, 2022 for the purpose of objects of the trust. Assessee in the instant case was pursuing the statutorily available alternative route of availing the benefit under section 11(1) of the Act read with Rule 17(1) of the Rules for which it had also filed Form No.9A before the date of filing of ITR itself. This clearly indicates the *bonafide* intention of the assessee to avail the benefit only under section 11(1) of the Act and not 11(2) of the Act. Hence, the assessee is not obliged to file Form 10 for accumulation of income in the facts and circumstances of the instant case. Accordingly, the typographical error committed by the assessee in the ITR deserves to be condoned. Accordingly, grounds raised by the assessee are allowed.

4. In the result, appeal of the assessee is allowed.

Order was pronounced in the open court on 18/10/2024.

Sd/-
(SUDHIR KUMAR)
JUDICIAL MEMBER

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 18/10/2024
Priti Yadav, Sr. PS*