

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'SMC', NEW DELHI**

**Before Sh. Satbeer Singh Godara, Judicial Member**

**ITA No. 4791/Del/2024 : Asstt. Year: 2022-23**

Shree Chandi Maa Mahakali Prachin Mandir Sidh Peeth Samiti, Kami Road, Sonipat, Haryana-131001	Vs	CIT(A), CPC, Bangalore
(APPELLANT)		(RESPONDENT)
<b>PAN No. AAMAS9729H</b>		

**Assessee by : None**

**Revenue by : Sh. Sanjay Kumar, Sr. DR**

**Date of Hearing: 07.01.2025**

**Date of Pronouncement: 07.01.2025**

**ORDER**

This assessee's appeal for Assessment Year 2022-23, arises against the Addl./JCIT(A)-11, Delhi's DIN & order No. ITBA/APL/S/250/2024-25/1067901898(1) dated 23.08.2024, in proceedings u/s 143(1) of the Income Tax Act, 1961 (in short "the Act").

2. Case called twice. None appears at the assessee's behest. It is accordingly proceeded *ex-parte*.

3. It emerges from a perusal of case file with the valuable assistance from the Revenue side that the learned lower appellate authority's adjudication herein in para 3 has affirmed the CPC's action denying section 11 exemption on the ground

that the assessee had not filed/upload tax audit report in Form 10B within the "due" date of filing of section 139. Learned departmental representative further invites the undersigned's attention to the fact that the assessee had filed the said tax audit report on 25.04.2023 i.e. very well after section 143(1) processing herein at 28.03.2023.

4. I have given my thoughtful consideration to the assessee's pleadings and Revenue's vehement submissions. Suffice to say, case law (2024) 165 taxmann.com 510 (Delhi) Associated Chambers of Commerce and Industry of India Vs. DCIT has already settled the issue against the department and in favour of the assessee's that the above filing of Form 10B within the prescribed date is only directory than a mandatory provision. This assessee's appeal is accordingly accepted and the matter is hereby restored to the learned Assessing Officer for his afresh factual verification/adjudication on merits as per law.

5. This assessee's appeal is allowed for statistical purposes.  
Order Pronounced in the Open Court on 07/01/2025.

Sd/-

**(Satbeer Singh Godara)**  
**Judicial Member**

**Dated: 07/01/2025**

\*Subodh Kumar, Sr. PS\*