

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH: CHENNAI

श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
BEFORE SHRI ABY T VARKEY, JUDICIAL MEMBER AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER
आयकर अपील सं./ITA No.2345/Chny/2024
निर्धारण वर्ष /Assessment Years: -

Good Works India,
No.292 R 601 KLP Utsav Apartments,
Coods Road, Otteri,
Chennai-600 012.
[PAN: AAETG6011F]

Commissioner of Income
Tax(Exemption)
Chennai

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by

: Ms. Joshita Jothi, C.A

प्रत्यर्थी की ओर से /Revenue by

: Shri K.N.Dhandapani, CIT

सुनवाई की तारीख/Date of Hearing

: 28.11.2024

घोषणा की तारीख /Date of Pronouncement

: 22.01.2025

आदेश / ORDER

PER AMITABH SHUKLA, A.M :

This appeal is filed against the order bearing DIN & Order No.ITBA/EXM/F/EXM45/2024-25/1066650250(1) dated 12.07.2024. Through the aforesaid appeal the assessee has challenged order u/s 80G dated 12.07.2024 passed by CIT(E), Chennai.

2.0 The only controversy in the impugned appeal is that the Ld CIT(E) has rejected the application of the assessee for grant of registration u/s 80 G for the reasons that the assessee had shown its status as a religious trust while filing its online application . Before us the Ld . counsel

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of the assessee has submitted that the impugned mistake was a case of inadvertent omission by an over sight and that the same may not be made a case for denying the assessee its registration. The Ld DR argued that in the present electronic eco system, the CIT (E) has no powers to ignore such mistakes on his own .

3.0 We have heard rival submissions in the light of material on records. We have noted that a Hon'ble coordinated bench of this tribunal in the case of Save Shakti Foundation in its order vide ITA No.923/Chny/2024 dated 26/4/2024 held that technical mistakes need to be ignored while considering grant of benefits to an assessee. Thus it was held that

“.....Upon perusal, it transpires that the assessee is aggrieved by rejection of an application filed by it on 27.09.2023 seeking registration under clause (ii) of first proviso to Sec. 80G(5). The Ld. CIT(Exemptions), vide impugned order dated 07.03.2024, rejected the same on the ground that the assessee was granted provisional approval up-to AY 2024-25. Therefore, the application ought to have been made under clause (iii) 2 instead of clause (ii). The application was held to be not-maintainable which has led to present appeal by the assessee. 2. The Ld. AR referred to recent Circular No.07/24 issued by CBDT on 25.04.2024 extending time limit for all such applications to 30.06.2024. The Ld. Sr. DR submitted that the appeal itself may be heard and the matter may be remitted back in the light of aforesaid Circular. 3. We are of the opinion that mere mistake in filing the form would not vitiate the claim of the assessee. Therefore, we direct Ld. CIT(E) to grant an opportunity to assessee to correct the said mistake and consider the application on merits....”.

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4.0 We have noted the Hon'ble coordinate benches of this tribunal has been taking similar decisions on the impugned subject as in its decision at ITA no 1361/chny/2024 dated 22/7/24 & ITA no 1746/chny/2024 dated 28/8/24. We have also noted the fundamental of jurisprudence that when it comes to delivery of justice, substance should always prevail over form. Any unintentional noncompliance to any rule/procedure cannot be a ground for denying the taxpayer a benefit which it otherwise is entitled to. Be that as it may we are of the view that ends of justice would be met if the assessee is given one more opportunity to plead its case before the CIT (E) . Accordingly, we set aside the order of Ld CIT (E) and direct him to readjudicate assesses application for grant of registration u/s 80 G by ignoring the impugned technical mistake of indicating status of trust as an religious trust. He may ask the assessee to provide necessary hard copies of documents vij trust deed etc to effectively establish its status of whether a religious trust or not . **Accordingly all the grounds of appeal raised by the assessee are allowed for statistical purposes.**

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5.0. In the result, the appeals of the assessee is **allowed for statistical purposes**

Order pronounced on 22nd, January-2025 at Chennai.

Sd/-

(एबी टी. वर्की)

(ABY T VARKEY)

न्यायिक सदस्य / Judicial Member

Sd/-

(अमिताभ शुक्ला)

(AMITABH SHUKLA)

लेखा सदस्य /Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 22nd, January-2025.
KB/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT - Chennai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF