

**आयकर अपीलीय अधिकरण, सूरत न्यायपीठ, सूरत**  
IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT  
BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER AND  
SHRI BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER  
आयकर अपील सं./**ITA Nos.1272/SRT/2024**  
(Hybrid Hearing)

Shri Navsari Vishalad Vidhyotejak Fund Navsari, Haveli Street, Navsari - 396445 <b>PAN No. ABATS0406P</b>	Vs.	The CIT (Exemptions), Ahmedabad.
Appellant/ Assessee		Respondent/Revenue

Assessee represented by	Shri Sujesh C. Suratwala, CA
Department represented by	Shri Ravi Kant Gupta, CIT-DR
Date of Institution of Appeal	05/12/2024
Date of hearing	13/02/2025
Date of pronouncement	13/02/2025

**Order under Section 254(1) of Income Tax Act**

**PER: PAWAN SINGH, JUDICIAL MEMBER:**

1. This appeal by the assessee is directed against the order of learned Commissioner of Income Tax (Exemptions), Ahmedabad [in short, the Id. CIT(E)], dated 09/11/2024.
2. Rival submission of both the parties have been heard and record perused. The learned Authorised Representative (Id. AR) of the assessee submits that the assessee filed an application for registration under Section 12AB of the Income Tax Act, 1961 (in short, the Act). However, at the time of filing online application, the consultant/C.A. selected inappropriate clause of Section 12A(1)(ac)(vi)-ITEM(B) instead of Section 12A(1)(ac)(iii) of the Act. The Id. AR of the assessee submits

that it was an inadvertent mistake, the Id. CIT(E) ought to have considered the application of assessee under Section 12A(1)(ac)(iii) of the Act. The Id. AR of the assessee submits that the assessee has provisional registration, the assessee has applied for regular registration under Section 12A/12AB well within time prior to expiry of provisional registration. The assessee submits that good case on merit and is likely to succeed if the application of assessee is considered under Section 12A(1)(ac)(iii) of the Act. The Id. CIT(E) may be directed to treat the present application under Section 12A(1)(ac)(iii) of the Act instead of Section 12A(1)(ac)(vi)-ITEM(B). The assessee fulfilled all other remaining condition for registration under Section 12A/12AB of the Act, i.e. charitable object and genuinenity of activities.

3. On the other hand, the learned Commissioner of Income Tax- Departmental Representative (Id. CIT-DR) for the revenue submits the assessee has applied under wrong provision and the Id. CIT(E) has rightly rejected the application of assessee.
4. We have considered the submissions of both the parties and perused the orders of the lower authorities carefully. There is no dispute that the assessee was having provisional registration under section 12A/12AB and applied for regular registration under Form 10AD. The Id. CIT(E) while considering the application of assessee held that assessee is not eligible for registration under Section 12A(1)(ac)(vi)-ITEM(B).

Considering the fact that the application of assessee was not considered on merit for regular registration under Section 12A/12AB, therefore, we deem it appropriate to direct the Id. CIT(E) to treat the application of assessee under Section 12A(1)(ac)(iii) in place of Section 12A(1)(ac)(vi)-ITEM(B) of the Act and to consider the case on merit and pass the order in accordance with law. Needless to direct that before passing the order, the Id CIT(E) shall grant opportunity of hearing to the assessee. The assessee is also directed to furnish complete details to prove its object and activity and make all compliances as desired by the Id. CIT(E). In the result, the grounds of appeal raised by the assessee are allowed for statistical purposes only.

5. In the result, this appeal of assessee is allowed for statistical purposes.

Order pronounced in the open court on 13.02.2025.

Sd/-  
(BIJAYANANDA PRUSETH)  
लेखा सदस्य/Accountant Member

Sd/-  
(PAWAN SINGH)  
न्यायिक सदस्य/Judicial Member

सूरत / Surat Dated: 13/02/2025

SAMANTA

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

- अपीलार्थी/ The Appellant
- प्रत्यर्थी/ The Respondent
- आयकर आयुक्त/ CIT
- विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, सूरत/ DR, ITAT, SURAT
- गार्ड फाईल/ Guard File

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By order/आदेश से,

सहायक पंजीकार  
आयकर अपीलीय अधिकरण, सूरत