

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR BENCH, NAGPUR

BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND
SHRI K.M. ROY, ACCOUNTANT, MEMBER

ITA no.514 and 536/Nag./2024
(Assessment Year : N.A.)

Janajagruti Jan Vikas Sanstha
Yeota Road, Basera Colony
Malkapur, Akola 444 004
PAN – AABTJ2043F

..... Appellant

v/s

Income Tax Officer
Ward-2, Exemption, Nagpur

..... Respondent

Assessee by : Shri Ajit Pimpelkhede
Revenue by : Shri Sandipkumar Salunke

Date of Hearing – 10/02/2025

Date of Order – 21/03/2025

ORDER

PER K.M. ROY, A.M.

These appeals by the assessee are emanating from the impugned orders of even date 22/07/2024, passed by the learned Commissioner of Income Tax (Exemption), Pune, [*learned CIT(E)*].

2. After hearing both the parties, we find that the learned CIT(E) in both the appeals had granted the provisional registration without raising any objection on the sub-section at time of granting the certificate under Form 10AC and when the assessee applied for final registration, suddenly the learned CIT(E) objected on the provisional registration certificate and cancelled the same. The action of the learned CIT(E) is totally unjustified and against the natural justice.

3. The clause A or B is immaterial and only timing for application and technical in nature, this does not affect the merits of the case. The final registration under sub-clause (iii) does not speak about the clauses and just says about the activities, which means whatever the provisional registration is, if the activities are genuine and all the requirements for registration were followed the registration to be granted.

2. We further find that the Co-ordinate Bench of the Tribunal, Chennai Bench, in the matter of Sri Jeyamkonda Choleeswara Soundaranayaki Amman Kumbhabisheka Mala Kuzhu (2024), 159 502 and in the matter of TEDDY trust v/s CIT (E), ITA no. 1315/Chny./2023) has passed the order and it has been stated that the rejection of application just on the grounds of application is filed under wrong sub-section is just a technical error on the part of CIT and directed to reconsider the matter. In both the cases the appeal is allowed and remanded the back to Hon'ble Commissioner where Tribunal specifically stated that the wrong mentioning of sub-section does not a reason for cancellation of registration.

3. Similar are the cases before us. The above case law squarely covers the appeals before us. The facts and circumstances and the issue involved in these appeals being identical, respectfully following the same, we set aside the impugned orders passed by the learned CIT(E) and remit the appeals back to the file of the learned CIT(A) and direct him to grant registration in accordance with law keeping in view the case laws relied upon supra.

4. In the result, assessee's appeals are allowed for statistical purposes.

Order pronounced in the open Court on 21/03/2025

Sd/-
V. DURGA RAO
JUDICIAL MEMBER

Sd/-
K.M. ROY
ACCOUNTANT MEMBER

NAGPUR, DATED: 21/03/2025

Copy of the order forwarded to:

- (1) The Assessee;
- (2) The Revenue;
- (3) The PCIT / CIT (Judicial);
- (4) The DR, ITAT, Nagpur; and
- (5) Guard file.

Pradeep J. Chowdhury
Sr. Private Secretary

True Copy
By Order

Sr. Private Secretary
ITAT, Nagpur