

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR BENCH, NAGPUR

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

ITA no73/Nag./2024
(Assessment Year : 2021-22)

Gaurishankar Sewa Samiti
Science College, Nandura Road
Malkapur 443 101 PAN – AABTG2269E

..... Appellant

v/s

Income Tax Officer
Ward-2, Exemption, Nagpur

..... Respondent

Assessee by : Shri Sanjay Thakar
Revenue by : Shri Sandipkumar Salunke

Date of Hearing – 27/01/2025

Date of Order – 21/03/2025

ORDER

PER K.M. ROY, A.M.

By this appeal, the assessee has challenged the impugned order dated 22/01/2024, passed by the learned learned JCIT(A)-2, Hyderabad, [“learned JCIT(A)-2, Hyderabad”], for the assessment year 2021-22.

2. The assessee has raised following grounds:-

"1) Learned CIT(A) erred in disallowing the Assessee's Appeal.

2) Learned CIT(A) erred in confirming the A.O.'s order without any basis.

3) Learned A.O. erred in disallowing/not allowing the deduction amounting to Rs.5,81,55,514/-.

4) Learned CIT(A) erred in not properly considered Assessee's Written Submission/Statement of Facts and he has not applying his mind and without any basis confirmed A.O.'s assessment order.

5) Learned CIT(A) erred in not considered the Board's Circular dt.24.05.2023 (Circular No. 6 of 2023).

6) *The C.I.T.(A) erred in not considering material, facts on record and the Law for the time being in force.*

7) *The order passed by the CIT(A) is bad in law and prejudice the same in the interest of Appellant.*

8) *Assessee/Appellant craves to urge additional grounds at the time of hearing, if necessary."*

3. The factual matrix of the case are that

The Assessing Officer denied deduction claimed by the Assessee amounting to ₹ 5,81,55,514, for the reason that in Schedule Part-A General - Details of Registration or approval under the Income Tax Act, 1961 ("*the Act*") details of section 12AB or 10(23c) (iv)/10(23c)(v)/10(23c) (vi)/10(23c)(via) are not provided in the column section under which the registration is applied. The act has been amended with effect from 01/06/2020 and all the entities have to get new registration/approval under section 12AB or 10(23c) (iv)/10(23c) (v)/10(23c) (vi)/10(23c)(via) to be eligible for exemption since in assessee's case the new registration/approval details are not available. The CPC held that exemption claimed in Sr. No.41 to 4viii in Schedule Part-B TI is not allowable. The learned CIT(A) held that this finding of Assessing Officer (CPC) is not correct. The assessee has filed his return of income in time. At the time of filing of return of income, the assessee has mentioned his 12A and 80G old Registration Number, however, the Assessing Officer (CPC) contention is that the assessee has not registered or not mentioned his New Registration Number. In this regard, the learned CIT(A) held that the assessee has filed his return of income on 15/03/2022, at that time the assessee has not received the Form No. 10AC (Registration Certificate). The same is received

only on 07/04/2022 (Unique Registration Number: AABTG2269EF20211). The assessee has also filed the Rectification Application on under section 154 before Assessing Officer (CPC). In the said revised return of income, the assessee has mentioned his new Unique Registration Number. The same is pending for rectification. The assessee further submitted that the order passed by Assessing Officer (CPC) is not proper. Hence, the assessee requested to revised the income/ deduction claimed by the assessee and income/deduction shown by the assessee be allowed.

4. The learned JCIT(A)-2, Hyderabad, considering the submissions of the assessee, dismissed the appeal filed by the assessee holding as under:-

"4. After careful consideration of the facts of the case, grounds of appeal raised by the appellant and written submissions made in support of the appeal, the case of the appellant is adjudicated as under:

4.1 The CPC has made adjustment u/s 143(1)(a) observing that 'In Schedule Part A General -"Details of registration or approval under Income Tax Act" details of Section 12AB or 10(230) (iv)/ 10(23C) (v)/ 10(23C) (vi)/ 10(23C)(via) is not provided in the column Section under which the registration is applied". The Act has been amended from 01/06/2020, and all the entities have to get new registration/approval u/s 12AB or 10(230) (iv)/ 10(23C)(v)/ 10(230) (vi)/ 10(23C)(via) to be eligible for exemption. Since in your case, new registration/approval details are not available, exemption claimed in Sl. No. 4i to 4viii in Schedule Part B-TI is not allowable'.

4.2 On perusal of the information, the appellant had not filed any from as required of Section 12AB or 10(23C) (iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C) (via) to be eligible for exemption. Therefore the CPC has not allowed such exemption and accordingly Return of Income was processed disallowing the exemption u/s 11 vide Intimation u/s 143(1). Therefore, the ground of appeal raised by the appellant is dismissed.

5.In result, the appeal filed by the appellant M/s GAURISHANKAR SEWA SAMITI against the Intimation/order passed by the CPC vide on 23.08.2022 for the Assessment Year 2021-2022 under section 143(1) of the Income-tax Act, 1961 is dismissed."

5. It is true that at the time of processing the return of income, Unique Registration Number was not available with the assessee. But considering that rectification application under section 154 of the Act is still pending, we set aside the impugned order passed by the learned JCIT(A)-2, Hyderabad, and restore the entire matter to the file of the Assessing Officer for deciding the matter de novo in accordance with law and after providing reasonable opportunity of being heard to the assessee.

6. In the result, assessee's appeal stands 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