

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.553/Nag./2024
(Assessment Year : N.A.)

Sankalp Voluntary Social Organisation
Dr. Ambedkar Marg, Nagpur 440 017
PAN – AAZTS7991R

..... Appellant

v/s

Income Tax Officer
Ward-1, Exemption, Nagpur

..... Respondent

Assessee by : Shri A.G. Pimparkhede
Revenue by : Shri Sandipkumar Salunke

Date of Hearing – 03/03/2025

Date of Order – 21/03/2025

ORDER

PER K.M. ROY, A.M.

Instant appeal by the assessee is against the impugned order dated 17/08/2024, passed by the learned Commissioner of Income Tax (Exemption), Pune, [*"learned CIT(E)"*].

2. The assessee has raised following grounds:-

"1. On the facts and circumstances of the law, the CIT (Exemption), Pune is refusing the exemption and registration of the trust u/s 80G.

2. The Hon'ble CIT (exemption) rejected the application for final registration u/s 80G only on the technical grounds that the application for provisional registration made by assessee under different sub-cause of the proviso to sec 80G without verification charitable activities and genuiness of the activities of trust.

3. Any other ground of appeal to be raised at the time of hearing with prior approval of the Hon'ble Authority.

3. The learned CIT(A) rejected the registration only on the ground that the assessee applied for provisional registration under Sub-clause (A) of clause (iv) of first proviso to sub-section (5) of section 80G of Income tax which should be Sub-clause (B) of clause (iv) of first proviso to sub-section (5) of section 80G to the interpretation of rejection order passed by the learned CIT.

4. Before us, the learned Authorised Representative for the assessee pleaded that the technical error in uploading is inadvertent and the matter may be reconsidered by the learned CIT(E).

5. The learned Departmental Representative submitted that there is no enabling provision to ignore the mistake.

6. We are constrained to note that multiple cases are being fixed for adjudication before this appeal also exactly on similar and identical issue on almost each day. The stand of the learned CIT(E) in summarily rejecting the application without delving into the merits is unjustified. We note that provisions of section 292B prescribes that any mistake or defect in any notice, summon is not sufficient to invalidate an action provided that the same is substance and effect is in conformity with the provisions of the Act. Here also, an inadvertent technical error may not be fatal to deny registration. In line with the consistent stand taken by us, this appeal is set aside to the file of the learned CIT(E) who is directed to reconsider the matter.

7. 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