

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई।
**IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH: CHENNAI**

श्री एबी टी. वर्की, न्यायिक सदस्य एवं
श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.2812/Chny/2024
निर्धारण वर्ष/Assessment Year: 2024-25

Elim Millennial Film Mission & Charitable Trust, 3-1/1, Appathurai Nagar, 1 st Street, Madurai-625 018.	v.	The CIT (Exemptions), Chennai.
[PAN:AABTE 0786 C]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Ms.R. Sridevi, CA
प्रत्यर्थी की ओर से /Respondent by	:	Mr.Nilay Baran Som, CIT
सुनवाईकीतारीख/Date of Hearing	:	29.01.2025
घोषणाकीतारीख /Date of Pronouncement	:	19.03.2025

आदेश / ORDER

PER ABY T. VARKEY, JM:

This is an appeal preferred by the assessee Trust against the order of the Learned Commissioner of Income Tax (Exemptions)/NFAC, (hereinafter referred to as "the Ld.CIT(E)"), Chennai, dated 19.07.2024 rejecting the application filed by the assessee online dated 22.01.2024 in Form No.10AB



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u/s.12A(1)(ac)(vi)(b) of the Income Tax Act, 1961 (hereinafter referred to as "the Act") seeking registration u/s.12AB of the Act.

2. At the outset, the Ld. Counsel for the assessee submitted that there is a delay of `36` days in filing of this appeal and submitted the reasons for delay. Since we note from the explanation given by the assessee that assessee was prevented by sufficient cause, we condone the delay of `36` days and proceed to adjudicate the appeal on merits.

3. At the outset, the Ld.AR of the assessee draw our attention to the fact that the assessee Trust was formed in the year 2021 and applied for provisional registration u/s.12A of the Act which was granted on 27.05.2021 from AYs 2021-22 to AY 2023-24 [for three years] as per section 12A(1)(ac)(vi)(2) of the Act. Further, the Ld.AR pointed out that the assessee while applying for renewal of the registration u/s.12AB of the Act inadvertently clicked sub-clause (vi) instead of sub-clause (iii), because of which, the Ld.CIT(E) has rejected the application filed online dated 22.01.2024. Therefore, she prays that inadvertent mistake should not come in the way of the assessee to get the registration u/s.12AB of the Act.



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4. Per contra, the Ld.DR couldn't controvert the aforesaid facts. However, he doesn't want us to interfere with the order of the Ld.CIT(E).

5. Having heard both the parties, we find that assessee Trust were formed in 2021 and granted provisional registration u/s.12A of the Act on 27.05.2021 for three years from AYs 2021-22 to 2023-24 and as per the scheme of the Act the assessee in order to renew its registration had to file application under sub-clause (iii) of clause (ac) of sub-section (1) of section 12A, but assessee inadvertently filed/clicked online sub-clause (vi) of clause (ac) of sub-section (1) of section 12A. Therefore, the Ld.CIT(E) has rejected the application filed by the assessee dated 22.01.2024 by passing the impugned order rejecting the same. The impugned action of the Ld.CIT(E) can't be countenanced. In this context, we take note of the Hon'ble Supreme Court decision in the case of United Bank of India v. Naresh Kumar AIR 1997 SC 3, wherein, it was observed by their Lordships "as far as possible, a substantive right should not be defeated on account of a procedural irregularity which is curable" and in the case of Associated Journals Ltd. v. Mysore Paper Mills



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Ltd., reported in [2006] 69 SCL 311 (SC), it was observed by the Hon'ble Supreme Court -

"... Rules of procedure cannot be a tool to circumvent the justice. In fact, the Rules are laid to help for speedy justice ... Technical defects in petition are curable.....".

6. In Owners & Parties interested in MV Vali Perov. Fernando Lopez AIR 1989 SC 2206, it was observed - Rules of procedure are not by themselves an end but means to achieve the ends of justice. Rules of procedure are tools forged to achieve justice and are not hurdles to obstruct the pathway to justice. Construction of a rule of procedure which promotes justice and prevents its miscarriage by enabling the Court to do justice in myriad situations, all of which can't be envisaged, acting within the limits of permissible construction, must be preferred to that which is rigid and negatives the cause of justice. Procedure is meant to sub-serve and not rule the cause of justice.

7. In the light of the aforesaid decision of the Hon'ble Supreme Court, we are of the view that the inadvertent mistake made by the assessee while clicking the online portal i.e. clicking sub-clause (vi) instead of sub-clause (iii) should not have resulted in rejection of the application filed by the assessee for renewal of registration



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u/s.12AB of the Act. Therefore, we direct the Ld.CIT(E) to treat the application filed by the assessee Trust as if it has been filed under clause (vi) instead of clause (iii) and process the application for renewal u/s.12AB in accordance to law and the assessee is directed to file all the required documents to prove the genuineness of its activities as prescribed u/s.12AB(1)(b)(i) and the Ld.CIT(E) to pass order under sub-clause (ii) of section 12AB(1)(b) of the Act after hearing the assessee.

8. In the result, appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on the 19th day of March, 2025, in Chennai.

Sd/-
(मनोज कुमार अग्रवाल)
(MANOJ KUMAR AGGARWAL)
लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-
(एबी टी. वर्की)
(ABY T. VARKEY)
न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,
दिनांक/Dated: 19th March, 2025.
TLN

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF