

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA BENCH, AGRA**

**BEFORE : SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

ITA No.100/Agr/2024
Assessment Year: 2020-21

Agra Public Institutional Welfare Society, 10, Old Vijay Nagar Colony, Agra.	Vs.	Income-tax Officer(Exemption) Ward, Agra.
PAN : AAAJA0905C		
(Appellant)		(Respondent)

Assessee by	Sh. Deependra Mohan, CA
Department by	Sh. Arun Kumar Yadav, CIT(DR)

Date of hearing	17.02.2025
Date of pronouncement	17.02.2025

ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for assessment year 2020-21, arises against the Addl./JCIT(A)-2, Chandigarh's DIN and order no. ITBA/APL/S/250/2023-24/1060083372(1) dated 24.01.2024, involving proceedings under section 143(1) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Heard both the parties at length. Case file perused.
3. Suffice to say, the sole substantive issue between the parties is regarding the correctness of learned lower authorities' action denying section 11 exemption to the assessee on the ground of belated filing of Form-10B

tax audit report beyond the “due” date of filing of return u/s. 139 of the Act. Learned counsel submits that the assessee had earlier claimed itself to be registered u/s. 12A, but wrongly filed the prescribed tax audit report under in form- 10BB than the correct one in Form-10B, as the case may be. There is no dispute between the parties that the assessee thereafter preferred to upload its form-10B correct tax audit report along with section 154 application, which stands rejected in the lower proceedings.

4. Learned CIT(DR) vehemently argues that given the fact that it had not complied with the foregoing mandatory condition of filing a valid Form-10B tax audit report within the prescribed time period of filing of the return, it is not entitled for section 11 exemption. We find in this backdrop that case law CIT vs. Xavier Kalavani Mandal (P.) Ltd. (2014) 41 taxmann.com 184 (Guj.) has already settled the issue in assessee’s favour that filing of the above tax audit report is directory and not a mandatory provision. We thus accept assessee’s sole substantive grievance in principle and leave it open for the learned Assessing Officer to frame its fresh computation after verifying all necessary facts.

5. This assessee's appeal is allowed.

Order pronounced in the open court on 17.02.2025.

**Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER**

**Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER**

Dated: 17.02.2025

*aks/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra