

**आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई**  
**IN THE INCOME TAX APPELLATE TRIBUNAL, 'A' BENCH, CHENNAI**  
**श्री मनु कुमार गिरि, न्यायिक सदस्य एवं श्री अमितभ शुक्ल, लेखा सदस्यके समक्ष**  
**BEFORE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER**  
**AND SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

आयकरअपीलसं./I.T.A.No.46/Chny/2025

<b>Challenged Children and Women Education Trust,</b> 3B, Drowpathi Ammankoil Street, Chidambaram, Cuddalore-608 001.	Vs	<b>Income Tax Officer,</b> Exemptions Ward-2, Chennai.
PAN : AABTC-2431-J		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Dr.Abhishek Murali, CA (Virtual)
प्रत्यर्थीकीओरसे/Respondent by	:	Mr.Shivanand K Kalakeri, CIT

सुनवाईकीतारीख/Date of hearing	:	25.03.2025
घोषणाकीतारीख /Date of Pronouncement	:	01.04.2025

**आदेश / O R D E R**

**PER MANU KUMAR GIRI, JM:**

Aggrieved by rejection of application filed in Form No.10AB on 14.06.2024 for seeking registration under section 12A(ac)(iii) vide impugned order dated 17.12.2024 of the Ld.CIT (Exemption), Chennai, the assessee is in further appeal before us.

2. The Id.AR submitted that by clerical error, the assessee has wrongly selected 12A registration instead of 14-Clause (iii) of first proviso to sub-section (5) of section 80G coupled with the error, due to nature of the drop box. It has been stated that the application was rejected on the ground that the assessee is not entitled to file application under section 12A (ac)(iii) of the Act.

3. The Id. DR for the revenue relied upon the order of the Id.CIT(E).

4. Aggrieved by the order of Ld.CIT(E), the assessee is in further appeal before us.
5. On perusal of impugned order, we find that the application has been rejected merely on technical ground. By inadvertent mistake, the assessee preferred application in Form 10AB under wrong section 12A(ac)(iii). The assessee ought to have been granted an opportunity to rectify the same. Nevertheless, we direct Ld. CIT(E) to provide an opportunity to the assessee to rectify the application and consider the same, on merits. Accordingly, the assessee is directed to substantiate its claim before the Ld. CIT(E).
6. In the result, appeal stands allowed for statistical purposes.

Order pronounced in the open court on 1<sup>st</sup> April, 2025

Sd/-  
(अमिताभ शुक्ला)  
( Amitabh Shukla )  
लेखा सदस्य / Accountant Member

Sd/-  
( मनु कुमार गिरि)  
( Manu Kumar Giri)  
न्यायिक सदस्य/ Judicial Member

चेन्नई/Chennai,  
दिनांक/Date:01.04.2025  
DS

- आदेश की प्रतिलिपि अग्रेषित/Copy to:
- 1.Appellant
  - 2.Respondent
  3. आयकर आयुक्त/CIT Chennai/Madurai
  4. विभागीय प्रतिनिधि/DR
  5. गार्ड फाईल/GF.