

IN THE INCOME TAX APPELLATE TRIBUNAL
“DB” BENCH, AGRA

**BEFORE HON’BLE SHRI SATBEER SINGH GODARA, JM AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

आयकरअपील सं. / ITA No. 401/Agr/2024
(निर्धारणवर्ष / Assessment Year:2020-21)

P. Ramnath Sharma Shiksha Swasthya Avam Samaj Kalyan Samiti Tikamgarh (MP)	बनाम/ Vs.	Income-tax Officer, Exemption Ward, Gwalior.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.	AABAP-7063-L	
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Sh. Abhijeet Shrivastava, Adv.-Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Sh. Shailender Shrivastava – Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	21-02-2025
घोषणाकीतारीख / Date of Pronouncement	:	22.04.2025

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2020-21 arises out of an order passed by learned Commissioner of Income Tax (Appeals), NFAC, Delhi [CIT(A)] on 14-08-2024 in the matter of an rectification intimation issued by CPC on 24-02-2023. It transpired that the assessee is an educational society and it had gross receipts of Rs.95.58 Lacs. The assessee filed its tax return on 06-01-2021 claiming exemption u/s 10(23C). The return of income was processed u/s 143(1). The assessee sought rectification of the same wherein the expenses as claimed by the assessee were disallowed. The Ld. CIT(A) upheld the same on the ground that necessary claim in the relevant columns was not made by the assessee. Therefore, there was no question of granting the

same to the assessee. Aggrieved, the assessee is in further appeal before us.

2. We are of the considered opinion that mere mistake in filling the relevant columns in income tax returns could not deprive the assessee of its legitimate claim provided the assessee is otherwise eligible to claim the impugned deduction. Keeping in mind the principles of natural justice, we deem it fit to grant another opportunity of hearing to the assessee to plead and prove its claim of deduction which shall be considered by Ld. CIT(A) without going into the fact that there was mistake in filling the relevant columns in the Income Tax Return. Accordingly, the impugned order is set aside and the appeal is restored back to the file of Ld. CIT(A) for de novo adjudication after affording reasonable opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith.

3. The appeal stand allowed for statistical purposes.

Order pronounced u/r 34(4) of Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-

(SATBEER SINGH GODARA)

न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / ACCOUNTANT MEMBER

Dated: 22.04.2025

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT
4. विभागीय प्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR
ITAT AGRA