

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'SMC', NEW DELHI**

**Before Sh. Satbeer Singh Godara, Judicial Member**

**ITA No. 4605/Del/2024 : Asstt. Year : 2019-20**

Insolvency Professional Agency of Institute of Cost Accountants of India, 4 <sup>th</sup> Floor, 3 <sup>rd</sup> Institutional Area, Lodhi Road, New Delhi-110003 (APPELLANT)	Vs	Income Tax Officer, Ward Exemption, E-2 Block, Civic Centre, New Delhi-110002 (RESPONDENT)
<b>PAN No. AAECI3186J</b>		

**Assessee by: Sh. Ruchesh Sinha, Adv.**

**Revenue by : Sh. Sanjay Kumar, Sr. DR**

**Date of Hearing: 22.04.2025**

**Date of Pronouncement: 22.04.2025**

**ORDER**

This assessee's appeal for Assessment Year 2019-20, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2024-25/1067326979(1) dated 05.08.2024, in proceedings u/s 154 of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.

3. A perusal of the instant case file at the outset reveals that both the learned lower authorities have rejected the assessee's section 11 exemption claim on the ground that it had not uploaded the corresponding relevant Form 9A, on or before the "due" date of filing section 139(1) return. It is made clear that the assessee filed its return within the due date on 31.10.2019

followed by filing/uploading of the above Form 9A as the next day i.e. 01.11.2019.

4. That being the clinching factual position emerging from the case file, learned departmental representative vehemently argues that the assessee had failed to comply with the foregoing mandatory requirement. The tribunal finds no merit in the instant technical objection as CIT Vs. Xavier Kelavani Mandal (P.) Ltd. (2014) 41 taxmann.com 184 (Guj.) already settling the issue in assessee's favour and against the department that such a compliance is directory than mandatory provision for the purpose of claiming section 11 exemption. The assessee instant sole substantive ground is accepted in principle therefore subject to a rider that the learned Assessing Officer shall re-compute its income as per law after verification of all the relevant facts.

5. This assessee's appeal is allowed.

Order Pronounced in the Open Court on 22/04/2025.

Sd/-  
**(Satbeer Singh Godara)**  
**Judicial Member**

**Dated: 22/04/2025**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**ASSISTANT REGISTRAR**