

THE INCOME TAX APPELLATE TRIBUNAL
SURAT BENCH, SURAT

(Through Hybrid Mode)

Before **Shri Sanjay Garg, Judicial Member**
And **Shri Bijayananda Pruseth, Accountant Member**

Sl. No.	ITA No	Appellant (PAN No)	Respondent
1	1351/Srt/2024	Jamate Sulemani Trust, 7/4512, Darukhana Road, Begampura, Surat-395003 PAN: AAATJ1718Q	CIT(Exemption), Ahmedabad
2	1352/Srt/2024	Jamali Trust, 7/4512, Darukhana Road, Begampura, Surat-395003 PAN: AAATJ1717B	CIT(Exemption), Ahmedabad
3	1353/Srt/2024	Yuva Skill Foundation, G-312/314, Udhna Ugyognagar Sangh Near Divya Bhaskar Office, Udhna, Surat, Gujarat, India, 394210 PAN: AAACY6930E	CIT(Exemption), Ahmedabad
4	1354/Srt/2024	Ardees Foundation, 99, Ground Floor, Mahernagar Society, Adjan Circle, Surat-395009 PAN: AAETA0699	CIT(Exemption), Ahmedabad

Assessee by: Shri Suresh K. Kabra, A.R.
Revenue by: Shri Aashish Pophare, CIT-D.R.

Date of hearing : 05-03-2025
Date of pronouncement : 30-04-2025

आदेश/ORDER

Per Sanjay Garg, Judicial Member:

The captioned appeals have been preferred by different assessees/trusts against the separate orders passed by Id. Commissioner of Income Tax (Exemptions), Ahmedabad [hereinafter referred to the CIT(E)]. ITA No. 1351/Srt/2024 and ITA 1352/Srt/2024 are against the rejection of the applications of the assessees for final/regular registration u/s. 12A of the Income Tax Act, whereas, in ITA No. 1353/Srt/2024 and 1354/Srt/2024, the concerned assessees have agitated against the rejection of their applications for final/regular registration u/s 80G(5) of the Income Tax Act.

2. At the outset, it has been brought to our knowledge that the Id. CIT(E) has rejected all the applications due to technical/clerical error while mentioning/marking the relevant clause/code in the application forms. The CIT(E) has mentioned that in relation to the applications filed by the assessee for regular registration u/s 12A of the Income Tax Act, the assessee was to file the application under sub-clause (iii) of clause (ac) of sub-section (1) of section 12A of the Act, however, the assessee has chosen sub-clause (ii) of clause (ac) of sub-section (1) of section 12A of the Act. He therefore rejected the application of the assessee for final/regular registration due to marking of wrong clause in the application form. Similarly in relation to applications moved for regular registration u/s. 80G(5) of the Income Tax Act, the Id. CIT(E) has observed that the assessee was to choose/select clause (iii) of first proviso to sub-section (5) of section 80G of the Act, whereas, the assessee had selected clause (ii) of first proviso to sub-section (5) of section 80G of the Act in the prescribed Form 10AB.

3. A perusal of the impugned orders of the Id. CIT(E) would reveal that the CIT(E) was well aware that the concerned assessee had been granted provisional approvals u/s. 12A or u/s. 80G(5), as the case may be, and that the present applications were moved by the concerned assessee for grant of final/regular approvals under the relevant sections either u/s. 12A or u/s. 80G(5) of the Income Tax Act. It is pertinent to mention here that due to several recent amendments in the relevant provisions of the sections 12A/12AA/12AB and section 80G of the Income Tax Act, a confusion relating to the various clauses of the relevant sections and prescribed forms have occurred not only amongst the assessee but also amongst professionals/tax practitioners as well as the income tax authorities. Even the CBDT has also issued clarificatory circulars. Due to the complexity of the provisions, if an inadvertent mistake had occurred in the application form furnished by the assessee while selecting the relevant code/column in the prescribed application form, but at the same time the said mistake was apparent from the contents of the application and it was apparent that the said applications have been made by the concerned assessee for final/regular registrations under the relevant provisions either of section 12A or section 80G of the Act, as the case may be, the Ld. CIT(E), in our view, was not justified in rejecting such applications. In view of this, the impugned orders of the CIT(E) in the captioned appeals are set aside. It is directed that the applications moved by the concerned assessee for regular registration u/s. 12A will be read and treated to have been moved under sub-clause (iii) of clause (ac) of sub-section (1) of section 12A of the Income Tax Act, whereas, the applications pertaining to the approval u/s. 80G(5) will be read and treated to have been moved under clause

(iii) of first proviso to sub-section (5) of section 80G of the Income Tax Act, irrespective of the fact that the assessee has mentioned any other clause inadvertently in the said application forms. The Id. CIT(E) will consider and decide the said applications in accordance of law within a period of 90 days from the date of receipt of copy of this order.

4. With the above observations, all the four appeals are treated as allowed for statistical purposes.

Order is pronounced on 30-04-2025.

Sd/-
(Bijayananda Pruseth)
Accountant Member
Ahmedabad : Dated 30/04/2025

Sd/-
(Sanjay Garg)
Judicial Member

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Surat
6. Guard file.

// True Copy //

By order,
Assistant Registrar,
Income Tax Appellate Tribunal,
Surat