

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'C' BENCH: CHENNAI**

माननीय श्री मनु कुमार गिरि ,न्यायिक सदस्य एवं माननीय श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष  
**BEFORE HON'BLE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND**  
**HON'BLE SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.1122/Chny/2025  
Assessment Years: 2023-24

The Congregation of the brothers of  
St.Michel,  
P.B.No.6 Bishop House,  
Big Bazaar Street, Coimbatore,  
Tamil Nadu-641 001.  
[PAN: AAATT3652K]

Assistant Commissioner of  
Income Tax (Exemptions),  
Coimbatore

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by  
प्रत्यर्थी की ओर से /Revenue by

: Mr.Vijay Narayanan, C.A,  
: Ms.Anitha, Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 18.06.2025

घोषणा की तारीख /Date of Pronouncement

: 30.06.2025

**आदेश / O R D E R**

**PER MANU KUMAR GIRI, JM:**

This appeal by the assessee is arising out of the order of the Commissioner of Income Tax (Appeals), ADDL/JCIT [CIT(A)-1 Mumbai dated 25.02.2025. The assessment was framed by the CPC, AO for the assessment year 2023-24 u/s.143(1) of the Income Tax Act, 1961 (hereinafter the 'Act'), vide order dated 05.12.2024.

2. Brief facts of the case are that the assessee is a charitable trust registered u/s 12A of the Act. During the AY 2023-24, the assessee

had a gross income of Rs.3,70,50,099/- and had applied Rs.94,16,815/- towards revenue expenditure and Rs.2,76,33,284/- restricting the total application towards charitable activities to Rs.3,70,50,099/-. However, in the intimation u/s 143(1) dated 05.12.2024, the AO, CPC has disallowed capital expenditure of Rs.2,76,33,284/- for the reason that the assessee has not filed Form 10B (Audit Report). On further appeal to CIT(A), the Id. CIT(A) upheld the order of the AO, CPC. Aggrieved, assessee is in appeal before us.

3. Before us, Id. AR submitted that the Form 10B has been filed on 12.10.2023 within the due date of 31.10.2023. He also referred the copy of the Form 10B.

4. Per Contra, the Id. DR, Ms. Anitha, Addl. CIT submitted that in the light of the submissions of the Id.AR, the matter may be verified by the AO.

5. We have gone through the orders of the lower authorities and submission addressed by the parties. We have also perused the copy of the Form 10B filed on 12.10.2023 vide acknowledgment Number:403951980121023. However, we direct the AO to verify the

contentions of the assessee that the Form 10B has been filed on 12.10.2023 vide acknowledgment Number:403951980121023. If the contentions of the assessee is found true then AO is directed to allow the capital expenditure of Rs.2,76,33,284/- as an application of funds towards charitable activities.

6. In the result, appeal filed by the assessee is allowed in terms above order.

Order pronounced in the open court on 30<sup>th</sup> day of June, 2025

Sd/-

(अमिताभ शुक्ला)  
( Amitabh Shukla )

लेखा सदस्य / Accountant Member

Sd/-

( मनु कुमार गिरि)  
( Manu Kumar Giri)

न्यायिक सदस्य/ Judicial Member

चेन्नई/Chennai, दिनांक/Dated: 30<sup>th</sup> , June-2025.  
KB/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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