

**IN THE INCOME TAX APPELLATE TRIBUNAL 'GUWAHATI' BENCH, GUWAHATI**

**BEFORE SHRI RAJESH KUMAR, AM  
AND  
SHRI MANOMOHAN DAS, JM**

**ITA No.242/GHY/2024  
(Assessment Year:2021-22)**

**Jamia Dineea Manchuria  
Madrassa  
JoybhumChunari, Goalpara-  
783129, Assam**

**Vs.**

**ACIT, Cir-2, Guwahati  
Aayakar Bhavan, Christian  
Basti, G.S. Road,  
Assam-781005**

**(Appellant)**

**(Respondent)**

**PAN No. ABAJ2071J**

**Assessee by** : Shri Rajkumar Agarwala, AR  
**Revenue by** : Shri Sanjay Jha, DR

**Date of hearing:** 08.07.2025  
**Date of pronouncement:** 28.07.2025

**ORDER**

**Per Rajesh Kumar, AM:**

This appeal is preferred by the assessee against the order of the Commissioner of Income Tax, Appeal (hereinafter referred to as the "Ld. CIT(A)") dated 21.10.2024 for the AY 2021-22.

02. The only issue raised by the assessee is against the order of Id. CIT (A) upholding the order passed u/s 143(1) of the Act by the Id. AO, CPC, thereby confirming the addition of ₹49,69,022/-.
03. The facts in brief are that the assessee is a registered Trust and filed the return of income u/s 139(1) of the Act on 04.03.2022, declaring total income at ₹ nil. The assessee's trust is registered u/s

12A(1)(ac)(i) of the Act. While processing the return of income u/s 143(1) of the Act, the Id. AO CPC made an addition of ₹44,69,022/- by disallowing the deduction claimed u/s 11 of the Act. The disallowance was made due to late filing of Audit Report in Form 10B by 17 days as the due date of filing Form 10B was 15.02.2022.

04. Before the first appellate authority, the assessee contended that this delay is only a procedural delay and is not vital to claim the deduction u/s 11 of the Act. However, the appeal was dismissed by the Id. CIT (A).
05. After hearing the rival contentions and perusing the materials available on record, we find that the only reason cited for disallowing the claim of deduction u/s 11 of the Act by the Id. CIT (A) was only late filing of Form 10B while the due date of filing the Form 10B was 15.02.2022. The said form was filed on 04.03.2022 well before processing of the return. Now, the issue before us is whether there was late filing of audit form 10B which would deprive the trust from claiming the deduction u/s 11 of the Act. In our opinion, the delay in filing the audit form 10B is not vital and accordingly, the exemption u/s 11 of the Act cannot be denied to the trust. The case of the assessee find support from the decisions of M/s Gangji Shamji Chedda (Princewala) Charitable Trust Vs. DCIT, in ITA No. 1528/MUM/2022, Hari Gyan Pracharak Trust Vs. The DCIT in ITA No. 245/Ahd/2021, Gyandeeep Charitable Trust Vs. ADIT in ITA No. 555/AHD/2023. In all the above decisions, it has been held that the delay in filing the audit report is just a procedural lapse on the part of the assessee and it would not result in any rejection of claim u/s 11 of the Act. Accordingly, we set aside the order of Id. CIT (A) and direct the Id. AO



to allow the exemption u/s 11 of the Act to the assessee. The appeal of the assessee is allowed.

06. In the result, the appeal of the assessee is allowed.

Order pronounced in the open court on 28.07.2025.

Sd/-  
(MANOMOHAN DAS)  
(JUDICIAL MEMBER)

Sd/-  
(RAJESH KUMAR)  
(ACCOUNTANT MEMBER)

Kolkata, Dated: 28.07.2025

*Sudip Sarkar, Sr.PS*

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

True Copy//

BY ORDER,

Sr. Private Secretary/ Asst. Registrar  
Income Tax Appellate Tribunal, Guwahati