

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA BENCH, AGRA**

**BEFORE : SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER
AND
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

ITA No. 184/Agr/2025
Assessment Year: 2025-26

Emergency Charitable Trust, 18-B, Basant Vihar, Gwalior.	Vs.	CIT (Exemption), Bhopal.
PAN : AABTE1300Q		
(Appellant)		(Respondent)

Assessee by	Sh. Alok Dhingra, Advocate
Department by	Sh. Sukesh Kumar Jain, CIT/DR

Date of hearing	17.07.2025
Date of pronouncement	30.07.2025

ORDER

PER : SUNIL KUMAR SINGH, JUDICIAL MEMBER:

This appeal has been preferred by assessee against the impugned order dated 27.03.2025 passed on Application No. CIT EXEMPTION BHOPAL/2024-25/12AA/11630 by the Ld. Commissioner of Income-tax (Exemption), Bhopal whereby Ld. CIT(E) has rejected assessee's application for grant of registration u/s. 12AB of the Act.

2. Perused the records and heard Id. AR of the assessee and learned departmental representative.

3. Learned representative for the assessee has submitted that the Id. CIT(E) has rejected assessee's application for the registration of the trust

merely on the ground that incorrect section 12A(1)(ac)(vi) B of the Act was reflected as against the correct section 12A(1)(ac)(iii) of the Act. The learned AR has further submitted that though the application in physical form was submitted before the Id. CIT(E), but for no avail. Prayed to allow the appeal.

4. Learned DR has submitted that in the digital filing, it was not possible for the learned CIT(E) to *suo moto* correct the section. Hence, the appellant should have filed a fresh application as advised by Id. CIT(E) digitally. Prayed to dismiss the appeal.

5. To counter the arguments of Ld. DR, learned AR has submitted that assessee's request of rectifying the inadvertent error of mention of incorrect section was declined by Ld. CIT(E). Ld. AR has further submitted that he has though already digitally applied for the same, but the assessee will get the order prospectively. If the Id. CIT(E) does not pass the order on the basis of the earliest application, it will cause irreparable loss to the assessee.

6. It is settled law that a mistake in mentioning the correct position of law cannot be a ground for the rejection of an application. We are of the definite view that the Id. CIT(E) should have permitted the assessee to make mention of the correct section in the originally moved application as the rightful claim of the litigant cannot be denied due to a

clerical/technical error. The impugned order passed merely on the basis of incorrect mention of the provision of law, cannot thus be sustained. We order accordingly.

7. In the result, the appeal is allowed for statistical purposes. Matter is restored back to the file of Id. CIT(E), who will pass fresh order after permitting the appellant/assessee to rectify the clerical error by making mention of correct provision of law as noted hereinabove.

Order pronounced in the open court on 30.07.2025.

**Sd/-
(BRAJESH KUMAR SINGH)
ACCOUNTANT MEMBER**

**Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER**

Dated: 30.07.2025

*aks/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra