

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

**BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER, AND  
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

ITA No. 1854/DEL/2025 [A.Y. 2021-22]

M/s Sahayog Charitable Society  
855/E, Lohiya Gali No. 4  
Babarpur, Sahadara

Vs.

The I.T.O(E)  
Ward - 2(1)  
New Delhi

PAN - AADTS 7183 D

(Applicant)

(Respondent)

Assessee By : Shri Umeed Kuntal, CA

Department By : Shri Manish Gupta, Sr. DR

Date of Hearing : 14.08.2025

Date of Pronouncement : 26.08.2025

**ORDER**

**PER NAVEEN CHANDRA, A.M:-**

This appeal by the assessee is preferred against the order of Id. CIT(A)-4, Mumbai dated 12.03.2025 for A.Y 2021-22.

2. Representatives of both the sides were heard at length. Case records carefully perused. Relevant documentary evidence brought on record duly considered in light of Rule 18(6) of the ITAT Rules.

3. Briefly stated, the facts of the case are that the assessee is a charitable Society registered u/s 12A engaged in the charitable activities and claiming exemption u/s 11 of the Act. The assessee has filed Form 10B on 16.11.2021 on the income tax portal and the ITR for AY 2021-22 was filed on 15.12.2021 declaring nil income. Thereafter, intimation u/s 143(1) of the Act was issued by the CPC, Banaglore and the Assessing Officer at CPC disallowed the exemption claimed u/s 11 by the assessee alleging that Form 10B was not filed within the due date prescribed under the Act. Hence, addition of Rs.1,17,14,634/- to the returned income has been made resulting into a demand of Rs.48,16,520/- against the assessee.

4. The assessee filed its reply to CPC Bangalore with limited response options at the income tax portal. Rectification application was also filed on income tax portal stating the fact that the assessee has filed Form 10B within the due date prescribed, but CPC, Bangalore did not consider the facts and submissions and rejected the rectification request.

5. Thereafter, the assessee filed appeal before the CIT(A) against the assessment order but the NFAC (Appeals) has dismissed the appeal of the assessee citing ruling of CC v. Dilip Kumar & Company [2018] 95 taxmann.com.

6. Now the aggrieved assessee is in appeal before us.
7. Before us, the ld. counsel for the assessee vehemently stated that the assessee has filed Form 10B and ITR within the due dates prescribed under the Act and the rules made thereunder. The Assessing Officer has made additions without giving any credence to the facts, figures and submissions made by the assessee and it has been confirmed by the NFAC. The addition of Rs. 1,17,14,634/- is made violating principles of natural justice and on the basis of incomplete facts.
8. It is the say of the ld. counsel for the assessee that the Assessing Officer at CPC Bangalore has denied to grant exemption to the assessee on technical grounds. The return was filed on 15.12.2021 and there was no defect in filing Form 10B and the ITR. Audit was done within the due date and uploaded on the portal in Form 10B and assessee got an acknowledgement, if it is assumed there was delay in uploading on the portal due to technical glitches on the income tax portal but audit report was furnished in Form No. 10B within the due date. The above defect was rectified by filing the audit report in the prescribed form again when the assessee received communication from CPC Bangalore. The ld. counsel for the assessee contended that the assessee is entitled to exemption under Section 11 of the Act. Even otherwise, the Income-tax

Officer had powers to condone the delay. The ld. counsel for the assessee relied on the decision of the co-ordinate bench in the case of Puran Chand Arora Charitable Trust in ITA No. 625/DEL/2024 order dated 22.11.2025

9. Per contra, the ld DR relied on the orders of the CIT(A).

10. We have heard the rival submissions and have perused the materials on record. We find that the assessee is a charitable society regd. u/s 12A and engaged in providing clippers, shoes, crutches etc. to the handicapped persons and claiming exemption u/s 11 of the I.T. Act. For the Assessment Year 2021-22, the assessee filed Form 10B on 16.11.2021 vide Ackn No.306414640080322 but receipt was not generated by the portal due to technical glitch on the portal. Thereafter, the assessee filed its Income Tax Return on 15.12.2021 with taxable income NIL. Upon receiving a message from the CPC to upload the Form 10B again, the assessee filed Form 10B on March 8, 2022 vide Ackn No.306414640080322. The CPC, Bengaluru, considered the Form 10B filed on 08.03.2022 and denied the exemption claimed u/s 11 of the Act on the ground that the Form 10B was filed after the due date.

11. We find for a material fact that the due date for filing ITR for A.Y. 2021-22 was extended by the CBDT to March 15, 2022, due to the COVID-19 pandemic. Furthermore, the CBDT had issued a Circular No. 10/2022 dated 19.07.2022 for condonation of delay under Section 119(2)(b) of the Act for filing of Form No.10B for Assessment Year 2018-19 and subsequent years.

12. We find that it is not a case where the Form 10B was not filed or not filed before the processing/assessment of the Return. We find that the assessee got its account audited as required u/s 12A(1)(b)(ii) of the Act before the specified date. Furthermore, Form 10B was not only uploaded before the filing of return but also before the processing of return u/s 143(1). In the above factual matrix, we are of the considered view that the mere non-generation of receipt of Form 10B can not be considered as so fatal as to be considered as not filed within specified date and deny the exemption u/s 11 of the Act. In such circumstances therefore, we are of the considered view that the assessee's uploading of Form 10B on 16.11.2021 may be considered to have been filed within specified date. Delay in filing Form 10B, if at all it is considered to be a delay, may be condoned and the exemption u/s 11 may be dully allowed.

13. The reliance of the assessee on the case of *Puran Chand Arora Charitable Trust* in ITA No. 625/DEL/2024 order dated 22.11.2025 is also apposite wherein it has been held as under:

7. Considered the rival submissions and material placed on record. We observed that assessee has obtained audit report in Form 10B before filing the return of income, however filed the same only on 20.03.2020. We observed that audit report date is prior to the date of filing of return of income and it is a procedural lapse on part of the assessee and it has filed Form 10B before its assessment completed [u/s 143\(1\)](#) of the Act. The claim of the assessee [u/s 11 \(1\)\(a\)](#) of the Act was denied with the reason that it has filed Form 10B after filing the return of income.

8. We have gone through the decisions relied upon by the assessee. In this regard, we observed that the ITAT, Delhi, on the same facts, in the case of [ACIT vs. Green Dot Health Foods Pvt. Ltd.](#) in ITA No.8414/Del/ 2019 dated 06.02.2023 decided the issue in favour of the assessee relying on the decision of Hon'ble Delhi High Court in the case of [CIT vs. Contimeters Electrical \(P\) Ltd.](#) (2009) 178 taxman 422 (Delhi). We also find that in the case of [Green Dot Health Foods Pvt. Ltd.](#) (supra), the coordinate Bench has considered the exact similar case and allowed the claim by observing as under :-

"7. We have heard the rival submissions and perused the material available on record. The issue in the present ground is about the

denial of claim of deduction u/s 80IC of the Act by AO but allowing the claim of the assessee by CIT(A). The only reason for denying the claim of deduction u/s 80IC of the Act by AO was that the Form 10CCS was uploaded by the assessee on the website of the Income-tax Department on 10.11.2017 whereas the return of income was filed on 24.10.2017 and the return of income was processed u/s 143(1) of the Act on 30.10.2018. We find that CIT(A) while deciding the issue in favour of the assessee has given the finding that though there was delay in upholding Form 10CCB but the same was uploaded before the return of income was processed u/s 143(1) of the Act. For allowing the ground of assessee, CIT(A) had relied on the decision of Hon'ble Delhi High Court in the case of CIT vs. Contimeters Electricals (P.) Ltd. [2009] 178 Taxman 422 (Delhi) and other decision We find that Hon'ble Apex Court in the case of CIT vs. G Knitting Industries (P.) Ltd. (2017) 71 taxmann.com 35 (SC) has held even though Form 10CCB was not filed along with the return of income but when the same was filed before the final order of assessment was made, assessee was entitled to claim deduction. Before us, Revenue has not pointed to any contrary binding decision in its support nor has pointed to any fallacy in the findings of CIT(A). We, therefore, find no reason to interfere with the order of CIT(A) and thus the ground of Revenue is dismissed."

We find that as per the above findings, coordinate Bench has allowed the claim of the assessee for the reason that the assessee has filed Form 10CCB before completion of the 143(1) proceedings.

9. The facts in the present case are exactly similar and the filing of Form 10B is directory to facilitate the assessment and not mandatory. The assessee is running charitable trust and carried on charitable activities over the years, mere non-filing of Form 10B which is directory in nature cannot be the reason to deny the benefit extended by the statute, therefore, we are inclined to allow the claim of the assessee by relying on the findings of coordinate Bench of the Tribunal in the case of [Green Dot Health Foods Pvt. Ltd.](#) (supra).

14. In the light of the above decision, we direct the CIT(E) to consider Form 10B to have been filed within the specified date and allow the exemption u/s 11 of the I T Act. The ground of appeal is allowed.

15. In the result, the appeal of the assessee in ITA No. 1854/DEL/2025 is allowed.

The order is pronounced in the open court on 26.08.2025.

Sd/-

[MADHUMITA ROY]  
JUDICIAL MEMBER

Sd/-

[NAVEEN CHANDRA]  
ACCOUNTANT MEMBER

Dated: 26<sup>th</sup> AUGUST, 2025.

VL/

Copy forwarded to:

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

Asst. Registrar,  
ITAT, New Delhi

Sl No.	PARTICULARS	DATES
1.	<i>Date of dictation of Tribunal Order</i>	.
2.	<i>Date on which the typed draft Tribunal Order is placed before the Dictation Member</i>	
3.	<i>Date on which the typed draft Tribunal Order is placed before the other Member</i>	
4.	<i>Date on which the approved draft Tribunal Order comes to the Sr. P.S./P.S.</i>	
5.	<i>Date on which the fair Tribunal Order is placed before the Dictating Member for pronouncement</i>	
6.	<i>Date on which the signed order comes back to the Sr. P.S./P.S</i>	
7.	<i>Date on which the final Tribunal Order is uploaded by the Sr. P.S./P.S. on official website</i>	
8.	<i>Date on which the file goes to the Bench Clerk alongwith Tribunal Order</i>	
9.	<i>Date of killing off the disposed of files on the judiSIS portal of ITAT by the Bench Clerks</i>	
10.	<i>Date on which the file goes to the Supervisor (Judicial)</i>	
11.	<i>The date on which the file goes for xerox</i>	
12.	<i>The date on which the file goes for endorsement</i>	
13.	<i>The date on which the file goes to the Superintendent for checking</i>	
14.	<i>The date on which the file goes to the Assistant Registrar for signature on the Tribunal order</i>	
15.	<i>Date on which the file goes to the dispatch section</i>	
16.	<i>Date of Dispatch of the Order</i>	

