

**IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH : BANGALORE**

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL
MEMBER
AND
SHRI WASEEM AHMED, ACCOUNTANT MEMBER**

ITA No. 1188/Bang/2025
Assessment Year : 2025-26

Kapila Park, 3-1/2 Kenjar Village and Post, Kenjar, Dakshina Kannada – 574 142 Karnataka. PAN: AAETK3315J	Vs.	The Commissioner of Income Tax (Exemptions), Bengaluru.
APPELLANT		RESPONDENT

Assessee by	:	Shri Srikrishna Kantila, CA
Revenue by	:	Shri Shivanand H Kalakeri, CIT-DR

Date of Hearing	:	11-08-2025
Date of Pronouncement	:	11-08-2025

ORDER

PER NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER

This appeal has been preferred by the assessee against the order dated 24-04-2025 impugned herein passed by the Ld. Commissioner of Income Tax (Exemptions), Bengaluru [in short 'Ld. Commissioner'] u/s 12A of the Income-tax Act 1961 (in short, 'the Act').

2. In the instant case, the assessee had sought for registration u/s. 12A of the Act, but somehow mistakenly had mentioned the wrong provision/ sub-section i.e. 12A(1)(ac)(ii) of the Act instead of 12A(1)(ac)(i) and therefore the Ld. Commissioner by taking cognizance of the said fact, vide cryptic order rejected the application filed by the assessee in Form 10AB on dated 24/04/2025 and therefore the impugned order is neither appreciable nor sustainable.

Thus, considering the peculiar facts and circumstances of the case in totality for just and proper decision of the case, fair play, equitable relief and substantial justice, we deem it appropriate to set aside the impugned order and remand the case to the file of the Ld. CIT(E) with a direction to consider the application already filed, under the correct provisions of the law, by side-lining the wrong mentioning of the provision and decide the application filed by the Assessee, on merits as per law. Thus, in the aforesaid terms, the case is accordingly remanded to the file of Ld. CIT(E) for decision on merit as per law.

3. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 11th August, 2025.

Sd/-
(WASEEM AHMED)
Accountant Member

Sd/-
NARENDER KUMAR CHOUDHRY)
Judicial Member

/MS /

Copy to:

1. Appellant
2. Respondent
3. CIT
4. DR, ITAT, Bangalore
5. Guard file
6. CIT(A)

By order

Assistant Registrar,
ITAT, Bangalore