

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ "सी", अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
"C" BENCH, AHMEDABAD

श्री संजय गर्ग, न्यायिक सदस्य एवं
अन्नपूर्ण गुप्ता, लेखा सदस्य के समक्ष।

Before Shri Sanjay Garg, Judicial Member And
Annapurna Gupta, Accountant Member

आयकर अपील सं./ITA No.1410/Ahd/2025
निर्धारण वर्ष /Assessment Year : N.A.

Shree Hemiben Kanjibhai Malaviya Charitabale Trust C-1/6, Dwarkesh Apartment Rajtilak Raw House Lad Society, Bodakdev Ahmedabad - 380 054	<u>बनाम/ v/s.</u>	The CIT (Exemption) Ahmedabad - 380 015
स्थायी लेखा सं./PAN: ABETS 5160 N		
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)
Assessee by :	Shri Bijalkumar Gandhi, AR	
Revenue by :	Shri Rignesh Das, CIT-DR	

सुनवाई की तारीख/Date of Hearing : 15/09/2025
घोषणा की तारीख /Date of Pronouncement: 17/09/2025

आदेश/ORDER

Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the assessee against the order of the Learned Commissioner of Income Tax (Exemption), Ahmedabad [hereinafter referred to as 'CIT(E)'] dated 19/06/2025, rejecting the application for final/regular approval u/s.80G(5) of the Income Tax, 1961 (hereinafter referred to as 'the Act').

2. At the outset, it has been brought to our knowledge that the Id. CIT(E) has rejected the application of the assessee due to technical/clerical error while mentioning/marking the relevant clause/code in the application form. The CIT(E) has mentioned that in relation to application moved for regular registration u/s. 80G(5) of the Income Tax Act, the assessee was required was to choose/select clause (iii) of first proviso to sub-section (5) of section 80G of the Act, whereas, the assessee had selected clause (ii) of first proviso to sub-section (5) of section 80G of the Act in the prescribed Form 10AB.

3. A perusal of the impugned order of the Id. CIT(E) would reveal that the CIT(E) was well aware that the concerned assessee had been granted provisional approval u/s. 80G(5) of the Act and that the present application was moved by the assessee for grant of final/regular approval u/s. 80G(5) of the Income Tax Act. It is pertinent to mention here that due to several recent amendments in the relevant provisions of the section 80G of the Income Tax Act, a confusion relating to the various clauses of the relevant sections and prescribed forms have occurred not only amongst the assesseees but also amongst professionals/tax practitioners as well as the income tax authorities. Even the CBDT has also issued clarificatory circulars. Due to the complexity of the provisions, if an inadvertent mistake had occurred in the application from furnished by the assessee while selecting the relevant code/column in the prescribed application form, but at the same time, the said mistake was apparent from the contents of the application and it was apparent that the said application has been made by the assessee for final/regular registrations under the relevant provisions of section 80G of the Act, the Ld. CIT(E), in our view, was not justified in rejecting such application. In view of this, the impugned order of the CIT(E) in the

captioned appeal is set aside. It is directed that the application of the assessee pertaining to the approval u/s. 80G(5) of the Act will be read and treated to have been moved under clause (iii) of first proviso to sub-section (5) of section 80G of the Income Tax Act, irrespective of the fact that the assessee has mentioned any other clause inadvertently in the application form. The Id. CIT(E) will consider and decide the said application in accordance of law within a period of 90 days from the date of receipt of copy of this order.

4. With the above observations, the appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced in the Open Court on 17/09/2025.

**Sd/-
(Annapurna Gupta)
Accountant Member**

**Sd/-
(Sanjay Garg)
Judicial Member**

अहमदाबाद/Ahmedabad, दिनांक/Dated 17/09/2025

टी. सी. नायर, व. नि. स. / T.C. NAIR, Sr. PS

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील) / The CIT(E)- Ahmedabad
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण , अहमदाबाद/DR, ITAT, Ahmedabad.
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक पंजीकार (Asstt. Registrar)
आयकर अपीलीय अधिकरण, ITAT, Ahmedabad