

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH**

BEFORE SHRI INTURI RAMA RAO, AM

**ITA No. 836/Coch/2025
Assessment Year: 2016-17**

Viswakarma Dharmeeeka Sevana Sangham Appellant
Kottappuram, Alangad P.O., Ernakulam
[PAN: AAAAV8106H]

vs.

The Income Tax Officer(Exemption), Kochi Respondent

Assessee by: Shri K. Krishna, Advocate
Revenue by: Ms. Neethu S. Sr. DR

Date of Hearing: 27.11.2025
Date of Pronouncement: 28.11.2025

ORDER

This appeal filed by the assessee is directed against the order of the Commissioner of Income Tax (Appeals)-4, Mumbai [CIT(A)] dated 02.09.2025 for Assessment Year (AY) 2016-17.

2. Brief facts of the case are that the appellant is a charitable trust duly registered u/s. 12AA of the Income Tax Act, 1961 (the Act). The return of income for AY 2016-17 was filed on 20.12.2016 disclosing Nil income after claiming exemption u/s. 11 of the Act. Against the said return of income, the assessment was completed by the Income Tax Officer (Exemption) Kochi vide order dated 07.12.2018 passed u/s. 143(3) of the Act at total income of Rs.

46,45,404/-. While doing so, the AO had denied exemption u/s. 11 on the ground that the appellant had not filed audit report in Form 10B of the Act along with the return of income.

3. Being aggrieved, an appeal was filed before the CIT(A) contending that Form 10B was filed. However, Form 10B was not signed by the Chartered Accountant inadvertently. However, the CIT(A) had confirmed the action of the AO by holding that the said audit report was not filed within the due date prescribed under Rule 12A(1)(b) of the Act.

4. Being aggrieved, the appellant is in appeal before this Tribunal in the present appeal.

5. The learned counsel for the assessee reiterated the submissions made before the learned CIT(A).

6. The learned Sr. DR opposed the above submissions and submits that the order passed by the CIT(A) is reasoned one, requires no interference.

7. I heard the rival contentions and perused the material available on record. The issue in the present appeal relates to whether the appellant society was entitled for exemption u/s. 11 of the Act. Undoubtedly, the appellant had filed Form 10B not signed by the Chartered Accountant. However, the material on record does not indicate that the appellant was given opportunity of curing this

defect. Therefore, I am of the considered opinion that the matter requires remand to the file of AO for de novo disposal in accordance with law after affording reasonable opportunity of hearing to the appellant.

8. In the result, the appeal filed by the assessee stands partly allowed for statistical purposes.

Order pronounced in the open court on 28th November, 2025.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Cochin, Dated: 28th November, 2025

n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

By Order

Assistant Registrar
ITAT, Cochin