

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'SMC' NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

**ITA No. 7582/Del/2025**  
**Assessment Year: 2016-17**

<b>Rajlaxmi Charitable Trust, A-64, Saket-250002 (UP) PAN: AAATR 4883 Q</b>	<b><u>Vs</u></b>	<b>Income Tax Officer, (Exemption Ward), Ghaziabad.</b>
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Assessee represented by</b>	<b>Shri Rohit Agarwal, CA</b>	
<b>Department represented by</b>	<b>Shri Amit Shukla, Sr. DR</b>	
<b>Date of hearing</b>	<b>24.12.2025</b>	
<b>Date of pronouncement</b>	<b>24.12.2025</b>	

**ORDER**

**PER SATBEER SINGH GODARA, JM:**

This assessee's appeal ITA no. 7582/Del/2025 for assessment year 2016-17 arises against CIT(A)/JCIT(A)-1, Chennai's order dated 12.09.2025 (DIN & Order No. ITBA/APL/S/250/2025-26/1080680562(1), in proceedings u/s 143(3) of the Income-tax Act, 1961, hereinafter referred to as the 'Act'.

Heard both the parties. Case file perused.

2. It emerges at the outset during the course of hearing with the able assistance coming from both the parties that the learned lower authorities have refused section 11(2) exemption to the assessee; a registered charitable trust, for the sole

reason of having belatedly filed its Form 10, in assessment order dated 19.12.2018 as upheld in the lower appellate discussion.

3. Faced with this situation, the tribunal hereby notices from a perusal of the case records that the assessee/appellant had physically filed its Form 10 audit report on 26.07.2016 i.e. well before submitting its section 139(1) return dated 11.05.2017 which followed e-filing thereof on 18.12.2018 i.e. again before the Assessing Officer's assessment order passed on 19.12.2018. The Revenue vehemently argues that the above compliance is mandatory in nature and the assessee is not entitled for its impugned exemption claim in very terms therefore.

4. I have given my thoughtful consideration to the assessee and the Revenue's respective vehement contentions. I find no reason to concur with both the learned lower authorities respective findings rejecting the assessee's impugned exemption claim. Suffice to say various judicial precedents including CIT v. Xavier Kelvani Mandal Pvt. Ltd. [2014] 41 taxmann.com 184(Gujarat) & CIT v. Gujarat Oil & Allied Industries (1993) 201 ITR 325 (Gujarat), have already settled the issue that such a compliance of uploading Form 10 or 10A or Form 10B tax audit report; as the case may be, is only directory in nature. It is further reiterated that the assessee had duly filed its prescribed audit report in Form 10 very well before from the learned Assessing Officer's assessment (supra). I accordingly accept the assessee's

sole substantive ground herein and direct the learned Assessing Officer to finalize the consequential computation afresh as per law.

5. This assessee's appeal ITA No. 7582/Del/2025 is allowed.

Order pronounced in open court on 24.12.2025.

**Sd/-  
(SATBEER SINGH GODARA)  
JUDICIAL MEMBER**

**Dated: 29.12.2025.**

**\*MP\***

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**ASSISTANT REGISTRAR  
ITAT, NEW DELHI**