

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

BEFORE SHRI C.N. PRASAD, JUDICIAL MEMBER

**ITA No.8343/Del/2025
Assessment Year 2018-19**

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| Indian Footwearcomponents Manufactures Association, Noida PAN No.AAAAI2561F | Vs. | ACIT Assessment Unit NFAC, Delhi |
| Appellant | | Respondent |

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| Appellant | Sh. V.K. Tulsian, CA Sh. Kanhaiya Lal, Advocate Sh. Sanjay Sharma, Advocate (Through VC) |
| Respondent | Sh. Manoj Kumar, Sr. DR |

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|------------------------------|-------------------|
| Date of Hearing | 12.01.2026 |
| Date of Pronouncement | 17.02.2026 |

ORDER

PER C.N. PRASAD, JM,

This appeal is filed by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals)/NFAC dated 12.10.2025 for A.Y. 2018-19 in dismissing the appeal of the assessee without giving any directions/ decision on the issues raised by the assessee.

2. The Ld. Counsel for the assessee at the outset submitted that exemption u/s.11 was denied by the AO while completing the assessment u/s.143(3) of the Act for the reason that there

is a delay in filing Form-10B. The Ld. Counsel for the assessee submitted that the delay in filing Form-10B has been condoned by the Ld. CIT(E) vide order dated 19.03.2021 passed u/s.119(2)(b) of the Act and in view of this order the Ld. CIT(A) should have directed the AO to consider the claim for exemption u/s.11 to the assessee association.

3. Heard rival contentions and perused the orders of the authorities below. The AO denied exemption u/s.11 for the reason that the assessee filed Form-10B with a delay. On perusal of the order passed by the CIT(E) dated 19.03.2021 it is observed that the delay in filing Form-10B for A.Y.2018-19 is condoned by the Ld. CIT(E). In view of this order of the Ld. CIT(E), the AO shall consider the claim for exemption u/s.11 in accordance with law. Thus, we restore this appeal to the file of the AO with a direction to examine the claim for exemption u/s.11 to the assessee association in accordance with law after providing adequate opportunity to the assessee.

4. In the result, the appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 17.02.2026.

Sd/-
[C.N. PRASAD]
JUDICIAL MEMBER

Dated: 17.02.2026

*MEHTA, Sr. P.J.**

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi