

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

BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER

AND

SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER

**ITA No.5202/DEL/2025
[Assessment Year: 2017-18]**

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| Indian Association of Parliamentarians on Population & Development, 1/6, Khelgaon, Marg Siri Fort Institutional, Area, Delhi-110049 | Vs | Income Tax Officer, Ward Exemption-1(2), Civic Centre, Delhi |
| PAN-AAATI0444G | | |
| Assessee | | Revenue |

| | |
|-------------|--------------------------|
| Assessee by | Shri Anil Bhalla, CA |
| Revenue by | Ms. Ankush Kalra, Sr. DR |

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|------------------------------|-------------------|
| Date of Hearing | 24.02.2026 |
| Date of Pronouncement | 27.02.2026 |

ORDER

PER AMITABH SHUKLA, AM,

This appeal filed by the assessee is against order dated 12.06.2025 of National Faceless Appeal Centre/learned Commissioner of Income Tax(Appeals), New Delhi, [hereinafter referred to as 'Id. CIT(A)] arising out of assessment order dated 22.06.2020 passed under section 154 of the Income Tax Act, 1961 pertaining to Assessment Year 2017-18. The word 'Act' herein this order would mean Income Tax Act, 1961.

2. The only issue contested by the assessee through its grounds of appeal the impugned appeal is regarding the action of CPC under section 143(1) in denying the assessee benefit of its claim of deduction available under section 10(23C)(iv). The assessee is a registered trust which had filed its return of income on 18.10.2017 declaring total income at rupees NIL claiming exemption under section 11. Order under section 143(1) was passed by the CPC on 20.03.2020 denying the assessee's claimed deduction under section 11 of Rs.1,21,56,852/-. Assessee had moved a rectification application which was also rejected. The disturbance to the Return of income was made on the premise that the assessee had not filed form 10B. In appeal, the Id. CIT(A) concurred with the decision of AO CPC holding that filing of Form 10B is mandatory and that since the same was not filed assessee's claim of exemption cannot be allowed.

3. The Id. Counsel for the assessee vehemently argued against the impugned disturbance. It has filed a detailed paper book to adduce that the action was patently wrong. The Id. Counsel for the assessee has submitted that it is a registered trust under section 10(23C)(iv). Of the Act. And that therefore it is mandatorily required to file form 10BB of the Act. It was submitted that the impugned form dated 30.05.2017 was filed by the appellant. It was urged that there was no requirement to file Form 10B. The Id. Counsel for the assessee alternatively submitted that the CPC save apparent arithmetical errors cannot

make any disturbance on debatable issues and hence the impugned addition was non-maintainable. Reliance in this regard was placed upon the decision of Hon'ble Apex Court in the case of Rajesh Jhaveri Stock Brokers 291 ITR 500 (SC).

4. We have heard rival submissions in the light of material placed on record. It is undisputed that the assessee is exigible to the provisions of section 10(23C)(iv) of the Act and hence would be liable for filing of form 10BB and not Form 10B. We have also taken cognizance of the fact that the exemption has been consistently claimed/allowed in this fashion by/to the assessee in years preceding as well as succeeding years. Accordingly, we are of the considered opinion that no case of denial of exemption is made out against the assessee. We, therefore, set-aside the order of lower authorities and direct the AO to allow the assessee its claim of exemption of Rs.1,21,56,852/-.

5. The appeal of the assessee is accordingly allowed.

Order pronounced in the open court on 27th February, 2026.

Sd/-
[YOGESH KUMAR U.S.]
JUDICIAL MEMBER

Dated: 27.02.2026

Shekhar

Copy forwarded to:

1. Appellant
2. Respondent
3. PCIT

Sd/-
[AMITABH SHUKLA]
ACCOUNTANT MEMBER

4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi,

