

**आयकर अपीलीय अधिकरण, विशाखापटणम पीठ, विशाखापटणम**

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
VISA KHAPATNAM BENCH, VISA KHAPATNAM**

**श्री वी. दुर्गा राव, न्यायिक सदस्य एवं  
श्री डि.एस. सुन्दर सिंह, लेखा सदस्य के समक्ष**

**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER &  
SHRI D.S. SUNDER SINGH, ACCOUNTANT MEMBER**

**आयकर अपील सं./I.T.A.No.594/Viz/2018 and 595/Viz/2018  
(निर्धारण वर्ष/ Assessment Year: 2018-19)**

M/s Red Convent Students (1978)  
Charitable Trust  
D.No.34-1-8  
Temple Street  
Kakinada  
**[PAN :AADTR2142P]**

Vs. Commissioner of Income Tax  
(Exemptions)  
Hyderabad

**(अपीलार्थी/ Appellant)**

**(प्रत्यर्थी/ Respondent)**

अपीलार्थी की ओर से/ Appellant by  
प्रत्यर्थी की ओर से/ Respondent by

: Shri G.V.N.Hari, AR  
: Shri D.K.Sonowal, CIT DR

सुनवाई की तारीख / Date of Hearing

: 19 .03.2019

घोषणा की तारीख/Date of Pronouncement

: 22 .03.2019

**आदेश /ORDER**

**PER D.S. SUNDER SINGH, Accountant Member:**

These appeals are filed by the assessee against the order of the Commissioner of Income Tax (Exemptions) [CIT(E)], Hyderabad vide F.No.CIT(E)/Hyd/10(03)/12A/2017-18 dated 27.09.2018 for the Assessment Year (A.Y.) 2018-19.

2. All the grounds of appeal are related to the grant of registration u/s 12AA of the Income Tax Act, 1961 ('Act' in short) and approval u/s 80G of the Act. The assessee filed application in Form No.10A seeking registration u/s 12AA of the Act and in Form 10G for approval u/s 80G of the Act on 05.03.2018 manually. In view of the Central Board of Direct Taxes Notification No.10/201/F.No.370142/14/2017-TPL dated 19.02.2018, the application seeking registration u/s 12AA of the Act of and Form no. 10G for approval required to be filed electronically w.e.f. 19.02.2018, hence, the Ld.CIT(E) has directed the assessee to file Form 10A and 10G electronically on or before 25.09.2018 vide notice dated 14.09.2018. Since there was no reply from the assessee on specified date, the Ld.CIT(E) treated the application in Form 10A seeking registration u/s 12AA as non-est and rejected the application in Form 10G for approval u/s 80G of the Act.

3. Aggrieved by the orders of the Ld.CIT(E), the assessee filed appeal before this Tribunal. During the appeal hearing, the Ld.AR submitted that the CIT(E) had issued notice dated 14.09.2018 to submit the application in Form 10A and 10G electronically and also directed the assessee to file explanation for approval u/s 80G on or before 25.09.2018. However, the said notice dated 14.09.2018 was received by the assessee on 01.10.2018

i.e after expiry of time limit given in the notice, hence the assessee could not comply with the notice and therefore, requested to give one more opportunity to file the application form electronically and to make explanation before the Ld.CIT(E) to support the approval u/s 80G. Supporting the submission of the assessee, the assessee filed copy of the delivery note of the Postal Department evidencing the delivery of the said notice dated 14.09.2018 on 01.10.2018.

4. We have heard both the parties and perused the material placed on record. In the instant case, the assessee filed application seeking registration u/s 12AA and Form 10G for approval u/s 80G on 05.03.2018. The Ld.CIT(E) has issued the notice to the assessee on 14.09.2018 directing the assessee to file Form 10A electronically and to submit explanation for approval u/s 80G on or before 25.09.2018. However, the said notice was received by the assessee on 01.10.2018, therefore, the assessee could not file the application in Form No.10A electronically and could not make any submission justifying the approval u/s 80G before the specified date. Since there was no default on the part of the assessee, we are of the considered view that the assessee should be given one more opportunity to file the application seeking registration u/s 12AA electronically and to consider the

assessee's request for approval u/s 80G afresh on merits. The Ld.CIT(E) is directed to condone the delay and the date of application in Form 10A and 10G should be reckoned from the original date of 05.03.2018 for grant of registration and approval for 80G, provided the assessee files application in Form 10A electronically.

5. In the result, appeals of the assessee are allowed for statistical purpose.

Order pronounced in the open court on 22<sup>nd</sup> March, 2019.

Sd/-

(वी.दुर्गा राव)

(V. DURGA RAO)

न्यायिक सदस्य/JUDICIAL MEMBER लेखा सदस्य/ACCOUNTANT MEMBER

विशाखापटणम /Visakhapatnam

दिनांक /Dated : 22.03.2019

L.Rama, SPS

आदेश की प्रतिलिपि अग्रेषित/Copy of the order forwarded to:-

1. निर्धारिती/ The Assessee- M/s Red Convent Students (1978) Charitable Trust, D.No.34-1-8, Temple Street, Kakinada

2. राजस्व/ The Revenue – Commissioner of Income Tax (Exemptions) Hyderabad

3. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापटणम /DR, ITAT, Visakhapatnam

4.गार्डफ़ाईल / Guard file

आदेशानुसार / BY ORDER

// True Copy //

Sr. Private Secretary  
ITAT, Visakhapatnam