



**IN THE INCOME TAX APPELLATE TRIBUNAL,  
CUTTACK BENCH, CUTTACK**

**BEFORE S/SHRI GEORGE MATHAN, JUDICIAL MEMBER AND  
GIRISH AGRAWAL, ACCOUNTANT MEMBER**

**ITA No.90/CTK/2023**  
Assessment Year : 2020-2021

Swami Sivananda Bidya Mandir Trust, Pithapur Road, Cuttack	Vs.	ADIT, CPC, Bengalur
PAN/GIR No.AALTS 0050 R		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri Braja Kishore Mohapatra, Adv  
Revenue by : Shri Saroj Kumar Mahapatra, Pr. CIT DR

**Date of Hearing : 21/07/2023**  
**Date of Pronouncement : 21/07/2023**

**ORDER**

Per Bench

This is an appeal filed by the assessee against the order of the Id CIT(A) NFAC, Delhi dated 6.2.2023 in Appeal No.ITBA/NFAC/S/250/2022-23/109468599(1) for the assessment year 2020-2021.

2. Shri Braja Kishore Mohapatra, Id AR appeared for the assessee and Shri Saroj Kumar Mohapatra, Id. Pr. CIT, DR appeared for the revenue.

3. It was submitted by Id AR that the assessee is a charitable trust. It was the submission that the return filed by the assessee came to be processed and intimation u/s.143(1) of the Act came to be issued, wherein,

the expenditure as claimed by the assessee came to be disallowed. It was the submission that the reason given was that the assessee had not submitted the audit report in Form 10-B within the time. It was the submission that on appeal, the Id CIT(A) had also confirmed the intimation. It was the submission that the due date for filing of the return for the relevant assessment year was 15.2.2021 and the due date for filing of Form 10B was 15.2.2021. It was the submission that the return of income had been filed by the assessee on 27.3.2021 and the Form 10B was filed alongwith the return of income on 27.3.2021. It was the submission that the Hon'ble Supreme had extended the period of limitation to 2.10.2021 and consequently, the assessee is liable to be granted the benefit of deduction u/s.12A and Section 11 of the Act. Ld AR has drawn our attention to the Misc. application No.,21 of 2022 in Suo moto writ petition (C) No.3/2020 passed by the Hon'ble Supreme Court on 10.1.2022 to submit that the Hon'ble Supreme Court had extended the period of limitation in respect of all proceedings before the Courts/Tribunals.

4. In reply, Id Pr. CIT DR submitted that the extension of the period of limitation by the Hon'ble Supreme Court was in regard to proceedings before the Courts/Tribunals. It was the submission that the CBDT vide its circular No.6 dated 24.5.2023 has categorically extended the limitation to 15.2.2021 in respect of filing of the return. It was further submitted that the assessee could have filed Form 10B within the extended period of

limitation on 15.2.2021. It was the submission that the assessee has not filed the return nor Form 10B within the extension period granted, therefore, the return filed by the assessee on 27.3.2021 was not return u/s.139(1) of the Act. It was the submission that as the Form 10B has not been filed within the extended period, the intimation issued is liable to be upheld.

6. We have considered the rival submissions. It is noticed that CBDT vide its circular No.6 dated 24.5.2023 has categorically extended the period of limitation to 15.2.2021 as also permitted by interpretation to file the audit report in Form 10B within the due date of filing of return u/s.139(1) of the Act. In the present case, it is noticed that the assessee has filed the return only on 27.3.2021 alongwith Form 10B. Admittedly, the return of income filed by the assessee alongwith Form 10B is beyond the due date of filing of return u/s.139(1) of the Act. This being so, we are of the view that the intimation passed u/s.143(1) and the order of the Ld CIT(A) does not call for any interference.

7. Coming to the order of the Hon'ble Supreme Court in Misc. Application No.21 of 2022, admittedly, same is in relation to the extension of period of limitation of all proceedings before the Courts/Tribunals, hence, same would not apply to extension of period of limitation in respect of filing of the return of income nor does it apply in respect of Form 10B being the audit report.

8. In the result, appeal of the assessee stands dismissed.

Order dictated and pronounced in the open court on 21/07/2023.

Sd/-  
**(Girish Agrawal)**  
**ACCOUNTANT MEMBER**

Cuttack; Dated 21/07/2023  
B.K.Parida, SPS (OS)

sd/-  
**(George Mathan)**  
**JUDICIAL MEMBER**

**Copy of the Order forwarded to :**

1. The Appellant : Swami Sivananda Bidya  
Mandir Trust, Pithapur Road, Cuttack
2. The Respondent: ADIT, CPC, Bengalur
3. The CIT(A)-, NFAC, Delhi
4. Pr.CIT-,
5. DR, ITAT, Cuttack
6. Guard file.  
//True Copy//

**By order**

Sr.Pvt.secretary  
**ITAT, Cuttack**