

आयकर अपीलीय अधिकरण, हैदराबाद पीठ में  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD BENCHES "A", HYDERABAD**

**BEFORE**  
**SHRI RAMA KANTA PANDA, VICE PRESIDENT**  
**&**  
**SHRI LALIET KUMAR, JUDICIAL MEMBER**

आ.अपी.सं/ **ITA No. 41/Hyd/2024**  
(निर्धारण वर्ष/Assessment Year: 2024-25)

Blood Warriors Vs. CIT(Exemption),  
Foundation, Hyderabad  
Hyderabad  
[PAN No. AAJAB3397F]

अपीलार्थी / Appellant

प्रत्यर्थी / Respondent

निर्धारिती द्वारा / Assessee by: Shri Akkam Akhil Yadav, AR  
राजस्व द्वारा / Revenue by: Shri B. Balakrishna, CIT-DR

सुनवाई की तारीख / Date of hearing: 20/02/2024  
घोषणा की तारीख / Pronouncement on: 22/02/2024

आदेश / **ORDER**

**PER LALIET KUMAR, J.M:**

Aggrieved by the order dated 23/11/2023 passed by the learned Commissioner of Income Tax (Exemption)-Hyderabad ("Ld. CIT(E)"), assessee preferred this appeal.

2. Coming to the assessee's substantive grievance that the CIT(E) has erred in declining registration u/s. 80G(5) of the Income Tax Act, 1961 (for short "the Act"), we note that the detailed discussion to this effect reads as under:

*"The assessee has filed an e-application in Form No.10AB seeking registration u/s 80G(5) of the Income-Tax act, 1961.*

*2. Notice dated 31-08-2023 was issued in respect of proceedings u/s 80G(5)(ii) to the address mentioned in the Form 10AB, to produce the copy of Memorandum of Association/Trust deed for verification and to furnish a detailed reply on the specific information called for in the said notice.*

*3. However, the assessee has submitted information and it is observed that the CPC issued Form No.10AC on 12-05-2022 towards registration u/s 80G(5)(iv) valid from 12-05-2022 to 2025-26. It is further observed that the Form No.10AB was filed on 18-05-2023 though the commencement of activities are much earlier. In this regard, the attention of the assessee is drawn to the new regime of the Finance Act, 2020. "The Finance Act, 2020 introduced the concept of regular and provisional registrations, as per which Trusts or institutions who have received the provisional registration must apply for a permanent registration by submitting Form No. 10AB, atleast 6 months before the expiry of the period of the provisional registration or within six months of the commencement of its activities, whichever is earlier." Thereafter, CBDT has extended the date of filing Form No. 10AB vide circular dt.08/2022 dt.31-03-2022 on consideration of difficulties in electronic filing of Form No.10AB, the last date for filing of Form 10AB for seeking registration u/s 80G(5) cannot be considered as is infructuous, and proposed to be rejected. In this regard a showcause notice dt 31-10-2023 was issued and the same is reproduced as under;*

*"Notice dated 31-08-2023 was issued in respect of proceedings u/s 80G(5)(ii) to the address mentioned in the Form 10AB, to produce the copy of Memorandum of Association/Trust deed for verification and to furnish a detailed reply on the specific information called for in the said notice. In response to the same, information submitted by you is verified and it is found that the CPC has issued the registration u/s 80G(5)(iv) in Form No.10AC 12-05-2022 valid from 12-05-2022 to 2025-26. You have filed e-application in Form No.10AB on 10-05-2023 seeking registration u/s 80G(5). In this regard, your attention is drawn to the new*

*regime of the Finance Act, 2020. "The Finance Act, 2020 introduced the concept of regular and provisional registrations, as per which Trusts or institutions who have received the provisional registration must apply for a permanent registration by submitting Form No. 10AB, atleast 6 months before the expiry of the period of the provisional registration or within six months of the commencement of its activities, whichever is earlier." Thereafter, CBDT has extended the date of filing Form No.10AB vide circular dt.08/2022 dt.31-03-2022 on consideration of difficulties in electronic filing of Form No.10AB, the last date for filing of Form No.10AB is 30-09-2022. As per the information filed by you, the Form No.10AC was issued on 12-05-2022, the Form No.10AB was filed on 18-05-2023 and it is evident that the commencement of activities are much earlier to filing of Form No.10AB. Keeping in view of the above, the present application filed in Form 10AB for seeking registration u/s 80G(5) cannot be considered and is infructuous, and is proposed to be rejected. Your reply in writing to the above proposal may be sent on or before 10<sup>th</sup> November, 2023, failing which it will be presumed that you have no objection to the above proposal, and necessary action will be taken without any further reference.*

*"*

*In response to the above notice, the assessee submitted a letter Dt.08-11-2023 stating that "The application for regular registration was made on 18-05-2023 in Form 10AB. The application is being sought under clause (iii) for first proviso to section 80G(5). However, in the Form 10AB clause is erroneously selected as clause (ii) of first proviso to section 80G(5). However, in the Form 10AB clause is erroneously selected as clause (ii) of first proviso to section 80G(5). By the oversight missed filing of Form 10Ab, within 6 months of the date of 80G registration. We understand the importance of complying with tax regulations and assure you that we will take the necessary measures to avoid such delays in the future. We sincerely apologize for any inconvenience cause by the delay."*

*However, the assessee's submissions are not acceptable keeping in view of the CBDT circular No.08/2022 dt.31-03-2022 & Para 5(ii) of the circular No.06/2023. Moreover, this office is not empowered to condone the*

*delay in filing the Form 10AB. In light of the above facts, the application filed for registration in Form No.10AB is considered carefully. As the case is to be decided in time bound manner, after considering the facts, and keeping in view of the CBDT circular regarding filing of Form No.10AB, the application filed by the assessee in Form No.10AB seeking registration u/s 80G(5), is herewith rejected as non-maintainable.”*

3. Aggrieved, assessee preferred this appeal, seeking registration.

4. At the outset, learned AR for the assessee contended that the order passed by the learned CIT(E), rejecting the application of assessee, as Form 10AB was not filed within time limit prescribed, was illegal and against the law. He further submitted that since the assessee fulfils all the requirements / conditions of law as provided, regarding obtaining registration u/s. 80G of the Act, the order of the learned CIT(E) is liable to be quashed. Asfar as delay is concerned, it was prayed by the learned AR that by taking into consideration the application filed in Form 10AB u/s. 80G(5) of the Act, dt. 18-05-2023 for granting approval u/s. 80G(5)(iii), considering the merits of the case, delay also be condoned.

5. Per contra, learned DR placed heavy reliance on the orders of the authorities.

6. We have heard both the parties and perused the material available on record. It could be seen from the impugned order that as per the information filed by assessee, Form No.10AC was issued on 12-05-2022, the Form No.10AB was filed on 18-05-2023 and it is evident that the commencement of activities are much earlier to filing of Form No.10AB. Keeping in view of the above, the application filed by the assessee in Form 10AB for seeking registration u/s

80G(5) of the Act, learned CIT(E) considered the same as infructuous and rejected the same by giving a categorical finding that - *as the case is to be decided in time bound manner, after considering the facts, and keeping in view of the CBDT circular regarding filing of Form No.10AB, the application filed by the assessee in Form No.10AB seeking registration u/s 80G(5), is herewith rejected as non-maintainable.*

7. We, therefore, do not find any illegality or irregularity in the findings of the learned CIT(E) and accordingly decline to interfere with the impugned order and uphold the same. Appeal is devoid of merits and consequently dismissed. However, we also make it clear that assessee is at liberty to file a fresh application for grant of registration under the new regime of the Finance Act, 2023, which came into force w.e.f. 01/10/2023. Learned CIT(E) shall consider the same, without being influenced by our findings herein above.

Order pronounced in the open court on 22<sup>nd</sup> day of February, 2024.

Sd/-  
**(RAMA KANTA PANDA)**  
**VICE PRESIDENT**

Sd/-  
**(LALIET KUMAR)**  
**JUDICIAL MEMBER**

Hyderabad,  
Dated: 22/02/2024

TNMM

*Copy forwarded to:*

- 1. Blood Warriors Foundation, 1-1-593/B, Gandhi Nagar,  
Near Pranav Apartments, Musheerabad, Hyderabad.*
- 2. The CIT(Exemption)-Hyderabad.*
- 3. Pr.CIT, Hyderabad*
- 4. DR, ITAT, Hyderabad.*
- 5. GUARD FILE*

TRUE COPY

ASSISTANT REGISTRAR  
ITAT, HYDERABAD