

आयकर अपीलीय अधिकरण 'सी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH, CHENNAI

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ ITA No.923/Chny/2024

Save Shakti Foundation No.10, 3 rd Main Road, Kottur Gardens Kotturpuram, Chennai - 600 085	बनाम / Vs.	CIT (Exemption) Chennai.
स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No.	AAUTS-7506-D	
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकी ओरसे/ Appellant by	:	Shri Y. Sridhar (FCA) - Ld. AR
प्रत्यर्थीकी ओरसे/ Respondent by	:	Shri G. Suresh (JCIT) - Ld. DR

सुनवाईकी तारीख/ Date of Hearing	:	26-04-2024
घोषणाकी तारीख / Date of Pronouncement	:	26-04-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. The assessee sought early hearing of this appeal and the application was placed before the bench for grant of early hearing. Upon perusal, it transpires that the assessee is aggrieved by rejection of an application filed by it on 27.09.2023 seeking registration under clause (ii) of first proviso to Sec. 80G(5). The Ld. CIT(Exemptions), vide impugned order dated 07.03.2024, rejected the same on the ground that the assessee was granted provisional approval up-to AY 2024-25. Therefore, the application ought to have been made under clause (iii)

instead of clause (ii). The application was held to be not-maintainable which has led to present appeal by the assessee.

2. The Ld. AR referred to recent Circular No.07/24 issued by CBDT on 25.04.2024 extending time limit for all such applications to 30.06.2024. The Ld. Sr. DR submitted that the appeal itself may be heard and the matter may be remitted back in the light of aforesaid Circular.

3. We are of the opinion that mere mistake in filing the form would not vitiate the claim of the assessee. Therefore, we direct Ld. CIT(E) to grant an opportunity to assessee to correct the said mistake and consider the application on merits.

4. The appeal stand allowed for statistical purposes in terms of our above order.

Order pronounced in open court on 26th April, 2024.

Sd/-
(MAHAVIR SINGH)
उपाध्यक्ष / **VICE PRESIDENT**

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखा सदस्य / **ACCOUNTANT MEMBER**

चेन्नई Chennai; दिनांक Dated :26-04-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF