

**आयकर अपीलीय अधिकरण 'ए' न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'A' BENCH, CHENNAI**

मजनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं  
मजनीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।  
**BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**  
**AND HON'BLE SHRI MANU KUMAR GIRI, JM**

**आयकर अपील सं. ITA No.454/Chny/2024**

<b>M/s. Sarojini Educational &amp; Charitable Trust</b> Om Sakthi Nagar, Near Arasamaram, Panampattu Post, Villupuram – 605 103.	<b>बनम/</b> Vs.	<b>CIT(Exemption)</b> Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. <b>ABATS-5129-H</b>		
(पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओरसे/ <b>Appellant by</b>	:	Ms. Nidhi Jain (CA)-Ld.AR
प्रत्यर्थी की ओरसे/ <b>Respondent by</b>	:	Shri Nilay Baran Som(CIT)-Ld. Sr. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	30-04-2024
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	06-05-2024

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aggrieved by denial of registration u/s. 80G(5) by learned Commissioner of Income Tax (Exemption), Chennai [CIT(E)] vide impugned order dated 18-01-2023, the assessee is in further appeal before us.
2. The Registry has noted delay of 339 days in the appeal, the condonation of which has been sought by Ld. AR on the strength of condonation petition which is supported by an affidavit of Managing Director of assessee Trust. It has been submitted therein that the

assessee was under a bona-fide belief that time limit would be extended further by way of Circular. It has also been submitted that managing director was facing adverse medical condition. Though Ld. CIT-DR has opposed condonation of delay, considering the fact that the assessee is a trust, we condone the delay and proceed for adjudication on merits.

3. Upon perusal of impugned order, it could be seen that the assessee failed to respond to the show-cause notices and it could not file the requisite details / clarifications. Accordingly, Ld. CIT(E) rejected the application for non-compliance. Aggrieved, the assessee is in further appeal before us.

4. Considering the recent Circular No.07/24 issued by CBDT on 25.04.2024 extending time limit for all such applications to 30.06.2024 and also considering the fact that the assessee could not make any representation, we set aside the impugned order and direct Ld. CIT(E) to consider the application on merits after affording opportunity of hearing to the assessee.

5. The appeal stand allowed for statistical purposes.

*Order pronounced on 6<sup>th</sup> May, 2024*

**Sd/-**  
**(MANU KUMAR GIRI)**  
**न्यायिक सदस्य / JUDICIAL MEMBER**

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

चेन्नई Chennai; दिनांक Dated : 06-05-2024  
DS

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

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