

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

**माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं**  
**माननीय 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.451/Chny/2024**

<b>AIM Trust</b> 8/34, High School Street, Kandanchipuram Post Villupuram Dist. - 605 701.	<b>बनस / Vs.</b>	<b>CIT(Exemption)</b> Chennai.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. <b>AAHTA-7588-A</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

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

<b>Sd/-</b> <b>(MANU KUMAR GIRI)</b> न्यायिक सदस्य / JUDICIAL MEMBER	<b>Sd/-</b> <b>(MANOJ KUMAR AGGARWAL)</b> लेखासदस्य / ACCOUNTANT MEMBER
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चेन्नई Chennai; दिनांक Dated : 06-05-2024

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आदेशकी प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / Appellant
2. प्रत्यर्थी / Respondent
3. आयकर आयुक्त / CIT
4. विभागीय प्रतिनिधि / DR
5. गार्डफाईल / GF