

**IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH, AHMEDABAD**

**BEFORE SHRI T.R. SENTHIL KUMAR, JUDICIAL MEMBER &
SHRI NARENDRA PRASAD SINHA, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A. No. 45/Ahd/2024
(निर्धारण वर्ष / Assessment Year : 2023-24)

Shree Bootbhavani Maa Shah Family Charitable Trust C-104, Neelam Apartment, Opp. Hirabaug, Ambawadi, Gujarat - 380006	बनाम/ Vs.	Commissioner of Income Tax Income Tax Office, Vejalpur, Ahmedabad, Gujarat 380005
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAFTS4155D		
(Appellant)	..	(Respondent)

अपीलार्थी ओर से /Appellant by :	Shri P. D. Shah, A.R.
प्रत्यर्थी की ओर से/Respondent by :	Shri Samir Sharma, CIT. DR

Date of Hearing	06/05/2024
Date of Pronouncement	09/05/2024

ORDER

PER SHRI NARENDRA PRASAD SINHA, AM:

This appeal is filed by the assessee against the order of the Commissioner of Income Tax (Exemption), Ahmedabad, (in short ‘the CIT(E)’) dated 11.08.2023 for the Assessment Year 2023-24, rejecting the application for registration u/s. 12A(1)(ac)(iii) of the Income Tax Act, 1961 (hereinafter referred to as ‘the Act’).

2. The appeal is delayed by 122 days. A condonation application has been filed by the assessee with a request to condone the delay on the ground

that no order/intimation for surrender of application for registration under Section 12AA of the Act was received and that it was uploaded only on the portal. As the assessee was unaware about the intimation uploaded on the portal, there was a delay in filing the appeal. Considering the explanation of the assessee, the delay in filing of appeal is condoned.

3. The assessee has taken following grounds of this appeal:

- “1. The appellant craves liberty to add, amend and alter any ground of appeal before the final hearing.
2. That the learned Principal Commissioner of Income Tax (Exemption) has erred in fact by treating, the application for Registration under section 12AA of the Act, as surrendered on account of clerical mistake of the appellant and therefore the learned Principal Commissioner of Income Tax (Exemption) be directed to grant registration u/s 12AA of the Act after complying the procedure by appellant.”

4. Shri P. D. Shah, the Ld. AR of the assessee informed in the course of hearing that the time limit for making fresh application by filing Form No.10A/10AB of the Income Tax Act has been extended by the CBDT vide Circular No. 7/2024 dated 25th April, 2024. That a letter dated 6th May, 2024 has also been filed informing that assessee will exercise the option for filing new application for the registration in view of the Circular No.7 of the CBDT and has requested that the impugned appeal may be set aside to the file of the Ld. PCIT (Exemption).

5. We have carefully considered the request of the assessee. The CIT(E) had rejected the application of the assessee for registration u/s. 12A(1)(ac)(iii) of the Act for the reason that the applicant had surrendered its Provisional Registration granted by the CPC in Form No. 10AC on 06.04.2022. The applicant has admitted in its ground that the provisional registration was surrendered on account of clerical mistake of the appellant

and a request was made to allow another opportunity for grant of registration u/s.12AA of the Act. As per Circular No.7/2024 dated 25th April, 2024, another opportunity for grant of registration u/s. 12AA of the Act has been provided by extending time limit for filing the application till 30.06.2024. The assessee has also submitted that it will exercise the option of filing new application for registration within this extended time limit. In view of extension of time limit for filing fresh application for registration u/s. 12AA of the Act till 30.06.2024, which the assessee is going to avail as per Circular No.7 of CBDT, the present appeal has become infructuous and is liable to be dismissed. The request of the assessee to set aside the matter to the PCIT cannot be acceded, as the assessee is now eligible to file a fresh application before the CIT(E). Accordingly, the appeal is dismissed.

6. In the result, appeal preferred by the assessee is dismissed.

This Order pronounced on 09/05/2024

Sd/-
(T.R. SENTHIL KUMAR)
JUDICIAL MEMBER

Ahmedabad; Dated 09/05/2024

S. K. SINHA

Sd/-
(NARENDRA PRASAD SINHA)
ACCOUNTANT MEMBER

True Copy

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad