

आयकर अपीलीय अधिकरण
कोलकाता 'ए' पीठ, कोलकाता में
**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'A' BENCH, KOLKATA**

श्री राजेश कुमार, लेखा सदस्य

एवं

श्री संजय शर्मा, न्यायिक सदस्य

के समक्ष

Before

**SRI RAJESH KUMAR, ACCOUNTANT MEMBER
&
SONJOY SARMA, JUDICIAL MEMBER**

I.T.A. No.: 323/KOL/2024

Assessment Year: N.A.

Amrit Somani Memorial Trust.....Appellant
[PAN: AACTA 2296 G]

Vs.

CIT (Exemption), Kolkata.....Respondent

Appearances by:

Assessee represented by – Arvind Agarwal, Adv.

Department represented by – Subhendu Datta, CIT (D/R).

Date of concluding the hearing : May 1st, 2024

Date of pronouncing the order : May 8th, 2024

ORDER

Per Sonjoy Sarma, Judicial Member:

The instant appeal filed by the assessee is directed against the order passed by Id. Commissioner of Income-tax (Exemption), Kolkata [in short Id. 'CIT(Exemption)'] in relation to registration applied u/s 80G of the Income Tax Act, 1961 (in brevity the 'Act') dated 11.02.2024.

2. At the outset, Id. Counsel for the assessee stated before the Bench that the assessee is a Trust and has granted provisional approval u/s 80G(5)(iv) of the Act in Form 10AC vide order dated 23.09.2021 for a period commencing from 23.09.2021 to AY 2024-25. Subsequently, assessee also filed an application for approval of Trust u/s 80G(5)(iii) of the Act electronically on

23.08.2023 in Form 10AB under Rule 17A of the Income Tax Rules, 1962. However, the extended due date for filing of such application in Form 10AB was extended up to 30.09.2022 as per CBDT Circular No. 8/22 dated 31.03.2022. As the present assessee could not file such application within the extended due date as per the CBDT circular, the claim of the assessee was rejected. Aggrieved by the above order assessee is in appeal before this Tribunal. However, in the intervening time CBDT has recently issued a circular bearing No. 7/24 by which extended the benefit of due date for filing Form 10A/10AB up to 03.06.2024 by stating in para 4.1 of the said Circular as under:

“4.1 Further, in cases where any trust, institution or fund has already made an application in Form No. 10AB, and where the Principal Commissioner or Commissioner has passed an order rejecting such application, on or before the issuance of this Circular, solely on account of the fact that the application was furnished after the due date or that the application has been furnished under the wrong section code, it may furnish a fresh application in Form No. 10AB within the extended time provided in paragraph 3(ii) i.e. 30.06.2024.”

3. In view of the above circular issued by CBDT, ld. A/R prayed before the Bench allow him to withdraw the case since the matter became infructuous.

4. On the other hand, ld. D/R was fair enough not to object to the such prayer made by ld. A/R before this Bench.

5. After hearing the submissions of both the parties and perusing the material available on record, we allow the prayer of the assessee to withdraw the instant appeal.

6. In the result, the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced in the open Court on 8th May, 2024.

Sd/-

[Rajesh Kumar]
Accountant Member

Dated: 08.05.2024

Bidhan (P.S.)

Sd/-

[Sonjoy Sarma]
Judicial Member

Copy of the order forwarded to:

1. **Amrit Somani Memorial Trust, 5A, Woodburn Park Road, 3rd Floor, Woodburn Central, Kolkata, West Bengal, 700 020.**
2. **CIT (Exemption), Kolkata.**
3. CIT(A)-
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata.

//True copy //

By order

Assistant Registrar
ITAT, Kolkata Benches
Kolkata