

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“C” BENCH: BANGALORE**

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER  
AND  
SHRI KESHAV DUBEY, JUDICIAL MEMBER**

ITA No.657/Bang/2024
Assessment Year: 2012-13

Samyata Foundation #19, Yelahanka SO Bangalore North Bangalore 560 064  <b>PAN NO : ABATS0563P</b>	<b>Vs.</b>	DCIT Circle-6(1)(1) Bangalore
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Appellant by</b>	:	Shri Ravishankar, A.R.
<b>Respondent by</b>	:	Ms. Neera Malhotra, D.R.

<b>Date of Hearing</b>	:	16.05.2024
<b>Date of Pronouncement</b>	:	16.05.2024

**O R D E R**

**PER CHANDRA POOJARI, ACCOUNTANT MEMBER:**

This appeal by assessee is directed against order of DIT (Exemptions) dated 3.4.2024, wherein he rejected the application filed by the assessee for the approval u/s 12AB of the Income Tax Act, 1961 (in short “The Act”).

2. In this case, the CIT(Exemptions) rejected the application filed by the assessee for approval u/s 12AB of the Act vide order dated 3.4.2024 due to filing the application form No.10AB by delay before him.

3. We have heard the rival submissions and perused the materials available on record. The Id. A.R. submitted that there was a delay in filing the application for approval u/s 12AB of the Act. However, that delay was condoned by CBDT vide Circular No.7/2024 dated 25.4.2024, wherein specifically observed as follows:

*“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.”*

3.1 In view of this, we remit the entire issue in dispute to the file of Id. CIT (Exemptions) for fresh consideration to decide the same in accordance with law.

4. In the result, appeal of the assessee is partly allowed for statistical purposes.

Order pronounced in the open court on 16<sup>th</sup> May, 2024

**Sd/-**  
**(Keshav Dubey)**  
**Judicial Member**

**Sd/-**  
**(Chandra Poojari)**  
**Accountant Member**

Bangalore,  
Dated 16<sup>th</sup> May, 2024.  
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The DR, ITAT, Bangalore.
5. Guard file

By order

**Asst. Registrar,**  
**ITAT, Bangalore.**