

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

**Before: Smt. Annapurna Gupta, Accountant Member
And Shri T.R Senthil Kumar, Judicial Member**

**ITA No:288/Ahd/2024
Assessment Year: NA**

Chinubhai Mulchand Shah Charitable Trust C/o.7th Floor, Heritage Chambers, B/h Bikanerwala, Nr. Azad Society, Nehrunagar, Ahmedabad-380015. PAN: AABTC2025N (Appellant)	Vs	The Commissioner of Income Tax (Exemption) Ahmedabad (Respondent)
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**Assessee Represented: Shri Mukesh M Shah, AR
Revenue Represented: Shri R.N Dsouza, SR-DR**

Date of hearing : 16-05-2024
Date of pronouncement : 20-05-2024

अदेश/ORDER

PER T.R. SENTHIL KUMAR, JUDICIAL MEMBER

This appeal is filed by the assessee as against the rejection order dated 15.12.2023 passed by the Commissioner of Income Tax (Exemption), Ahmedabad for final registration under section 80G of the Income Tax Act, 1961.

2. The registry has noted that there is a delay of 3 days in filing the above appeal. The assessee has filed a notarized affidavit that due to ill health, minor operation and consequential hospitalization and bed rest, there is a delay of 3 days in filing the appeal. Thus, we

are satisfied with the reason stated by the assessee and the delay is hereby condoned.

3. At the outset, the assessee-trust informed that it had made fresh application for registration under section 80G of the Act by filing Form No.10AB on 13.05.2024 with Acknowledgment number 214206200130524 before the Ld.CIT(E) in pursuance to the CBDT Circular no.7 of 2024 dated 25.04.2024, which extended due date of filing Form 10AB for approval under section 80G(5) of the Act upto 30.06.2024 and also enclosed copy of the same.

4. Recording the above submission of the assessee-trust the appeal filed by the assessee is hereby dismissed with a direction to the Ld.CIT(E) to dispose-of the fresh application filed in Form 10AB by the assessee on 13.05.2024 for final registration u/s.80G(5) of the Act, in accordance with law. With this observation the appeal filed by the assessee is hereby dismissed.

5. In the result, the appeal filed by the assessee is hereby dismissed.

Order pronounced in the open court on 20-05-2024

**Sd/-
(ANNAPURNA GUPTA)
ACCOUNTANT MEMBER**

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

**(True Copy)
Ahmedabad : Dated 20/05/2024**