

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

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकरअपीलसं./ ITA No.728/Chny/2024

M/s. Saraswathi Ramasamy Charitable Trust No.59/22, Dharmar Kovil Street, Annur – 641 653.	बनाम/ Vs.	CIT(Exemptions) Chennai.
स्थायीलेखासं./जी आइ आरसं./PAN/GIR No. AAYTS-5203-R		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओर से/ Appellant by	:	Shri Girish Kumar, (Advocate)– Ld.AR
प्रत्यर्थी की ओर से/ Respondent by	:	Shri Nilay Baran Som (CIT)-Ld. CIT. DR

सुनवाई की तारीख/ Date of Hearing	:	21-05-2024
घोषणा की तारीख / Date of Pronouncement	:	21-05-2024

आदेश / ORDER

PER BENCH

1. Aggrieved by rejection of an application filed in Form No.10AB seeking registration u/s 80G(5)(iii) by Ld. Commissioner of Income Tax (Exemption) vide impugned order dated 23-02-2024, the assessee is in further appeal before us.
2. Upon perusal of impugned order, it could be seen that Ld. CIT(E) has rejected the application on the ground that the application was not filed within prescribed timeline. Further, there was no extension for filing of this form.

3. We find that the time limit to file such applications have been extended by CBDT vide recent Circular No.07/24 dated 25-04-2024 extending time limit for all such applications to 30-06-2024. Therefore, there remain no grounds for rejection of application by raising the issue of timeline.

4. Considering the facts and circumstances of the case, we set aside the impugned order and direct Ld. CIT(E) to consider the application on merits without raising the issue of timeline.

5. The appeal stand allowed for statistical purposes in terms of our above order.

Order pronounced on 21st May, 2024.

Sd/-

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / **ACCOUNTANT MEMBER**

Sd/-

(MAHAVIR SINGH)

उपाध्यक्ष / **VICE PRESIDENT**

चेन्नई Chennai; दिनांक Dated : 21-05-2024
RSR

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

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai/Coimbatore/Salem/Madurai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF