

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

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

**ITA No:230/Ahd/2024
Assessment Year: NA**

<p>Maa Bhavani Sansthan Education and Charitable Trust, 201 Opera House, Devubag Nilambag, Deri Road, Bhavnagar-364001.</p> <p>PAN: AAITM1864G (Appellant)</p>	Vs	<p>The Commissioner of Income Tax (Exemption) Ahmedabad</p> <p>(Respondent)</p>
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**Assessee Represented: Shri Mohit Balani, AR
Revenue Represented: Shri Sudhendu Das, CIT-DR**

Date of hearing : 21-05-2024
Date of pronouncement : 29-05-2024

आदेश/ORDER

PER T.R. SENTHIL KUMAR, JUDICIAL MEMBER

This appeal is filed by the assessee as against the rejection order dated 29.11.2023 passed by the Commissioner of Income Tax (Exemption), Ahmedabad denying registration under section 80G(5) of the Income Tax Act, 1961 for late filing of the application in Form No.10AB.

2. On perusal of records it is found that the impugned order was passed by the Ld.CIT(E) on 29.11.2023 and the present appeal is filed on 09.02.2024. The registry noted 10 days delay in filing the appeal before this Tribunal. The assessee filed an affidavit that there was mis-

communication between the Accountant and Tax Consultant in handling over the impugned order, which has resulted in filing the appeal by 10 days therefore pleased to condone the delay of 10 days. Ld.DR appearing for the Revenue, has no serious objection in condoning delay. Thus, the appeal filed by the assessee with a delay of 10 days is hereby condoned.

3. The Ld.CIT(E), held that the assessee-trust commenced its activity on 20.09.2022, and was granted provisional registration u/s.80G(5) of the Act on 30.11.2022, but application in Form No.10AB for final registration u/s.80G(5) of the Act was filed on 22.05.2023 which is beyond 6 months of the activities carried out by the assessee. When the same was put across for verification, the assessee failed to give explanation, thereby the application for final registration u/s.80G(5) of the Act was rejected by the Ld.CIT(E) as not maintainable.

4. At the outset, the Ld.Counsel for the assessee drawn our attention to the CBDT Circular No.7 of 2024 dated 25.04.2024 and thereby requested to set-aside the present appeal to the file of the Ld.CIT(E) to pass fresh order, due to the extended period upto 30.06.2024 as prescribed by the CBDT.

5. Per Contra, the Ld.DR appearing for the Revenue drawn our attention to paragraph 4.1 of the above Circular No.7 of 2024 and submitted that the Ld.CIT(E), rejected order in assessee's case was dated 20.09.2023 and the Board Circular no.7 of 2024 is dated 25.04.2024. Therefore, the assessee is required to file fresh application in Form 10AB to avail the benefit of extended time as provided in the Board Circular.

6. We have given our thoughtful consideration and perused the materials available on records including the CBDT Circular No.7 of 2024, which reads as follows:

“...4.1 Further, in cases where any trust, institution of 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, society 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...”

6.1 In the present case, impugned order passed by the Ld.CIT(E) is dated 29.11.2023, which is much prior to the Board Circular No.7 of 2024 dated 25.04.2024. Further we don't find any infirmity in the order passed by the Ld.CIT(E), since the Application was filed beyond the period of six months from the date of commencement of the activities of the Trust, as prescribed in the Act. However, as per para 4.1 of the CBDT Circular No.7 of 2024, the assessee is required to make fresh application before the Ld.CIT(E). On proper filing of the application in Form No.10AB by the assessee-trust, well before 30.06.2024, the Ld.CIT(E) is directed to pass fresh order in accordance with law. With this direction, the appeal filed by the assessee is allowed.

7. In the result, the appeal is allowed for the statistical purposes.

Order pronounced in the open court on 29-05-2024

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

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

(True Copy)
Ahmedabad : Dated 29/05/2024