

THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "C" BENCH

**Before: Ms. Suchitra Kamble, Judicial Member
And Shri Narendra Prasad Sinha, Accountant Member**

**ITA No. 553/Ahd/2024
Assessment Year N.A.**

Simple Deed Foundation, Vadodara PAN: AAZTS0323H (Appellant)	Vs	The CIT(Exemption), Ahmedabad (Respondent)
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**Assessee by: Shri Samir Parikh, A.R.
Revenue by: Shri Kamlesh Makwana, CIT-D.R.**

Date of hearing : 30-05-2024
Date of pronouncement : 04-06-2024

आदेश/ORDER

PER : NARENDRA PRASAD SINHA, ACCOUNTANT MEMBER:-

This appeal is filed by the assessee against the order of the Id. Commissioner of Income Tax, CIT (Exemption), Ahmedabad, [in short CIT(E)] dated 22-06-2023 rejecting the application for approval u/s. 80G(5)(iii) of the Income Tax Act, 1961 (hereinafter referred to as the Act).

2. The appeal is delayed by 219 days. The condonation application has been filed by the assessee with a request to condone the delay on the ground that the assessee was in two minds as to whether to file a fresh application

before the CIT(E) or to contest the rejection of application before the Ld. ITAT. Considering the dilemma of the assessee, the delay in filing of the appeal is condoned. The Department also did not raise any objection to the condonation of delay.

3. The assessee has taken following grounds of in this appeal:-

“1. As the application is filed was seems to be beyond due date and likely to be rejected, the applicant prefer to withdraw appeal keeping right to file new application as per provision laid down under the Act

2. We had withdrawn 10AB application filed presuming that we will be able to file form 10AB again within prescribed time limit in appropriate clause. But Income Tax site don't permit us to file application in appropriate clause stating that not eligible for registration under the selected section mentioned in the form as there already exists a valid registration form submission

3. The trust is requesting you to allow the appeal of Appellant for non granting approval by Hon. CIT Exemption.

4. Alternatively appeal is allowed by set aside the order and matter referred back to the desk of Hon. CIT Exemption for reconsideration

5. Appellant Craves leave to add, alter or amend any of the grounds of Appeal mentioned above, either at or before the time of hearing.

4. Shri Samir Parikh, the ld. A.R. of the assessee informed in the course of hearing that the time limit of making fresh application u/s 80G(5)(iii) of the Act by filing the Form No. 10AB of the Act has been extended by the CBDT vide the Circular No. 7/2024 dated 25th April, 2024. He informed that the assessee will be exercising the option to file a fresh application for approval in view of this Circular of CBDT.

5. We have considered the request of the assessee. The ld. CIT(E) had rejected the application of the assessee for approval u/s. 80G(5)(iii) of the

Act for the reason that there was delay in filing the application in Form 10AB, which was held as non-maintainable and was rejected. As per Circular No. 7/2024 dated 22nd April, 2024, the CBDT has allowed another opportunity for filing application u/s. 80G(5) of the Act by extending the time limit for filing such application till 30-06-2024. The ld. A.R. has also submitted that the assessee will exercise the option of filing fresh application within this extended time limit. In view of this extended time limit for filing application u/s. 80G(5) of the Act, the present appeal has become infructuous and is liable to be dismissed and is accordingly dismissed.

6. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open court on 04-06-2024

Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER

Sd/-
(NARENDRA PRASAD SINHA)
ACCOUNTANT MEMBER

Ahmedabad : Dated 04/06/2024

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद