

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ "ए", चण्डीगढ़  
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH "A", CHANDIGARH

HEARING THROUGH: VIRTUAL MODE

श्री विक्रम सिंह यादव, लेखा सदस्य एवं श्री परेश म. जोशी, न्यायिक सदस्य  
BEFORE: SHRI. VIKRAM SINGH YADAV, AM & SHRI. PARESH M. JOSHI, JM

आयकर अपील सं. / ITA NO. 646/Chd/2023  
निर्धारण वर्ष / Assessment Year : 2023-24

Drishti Charitable Society, 411, Gulmohar Complex Punjab-140301	बनाम	The ITO Ward5(5), Chandigarh
स्थायी लेखा सं. / PAN NO: AAHAD1222B		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

निर्धारिती की ओर से/ Assessee by : Shri Sushil Sharma, Advocate  
राजस्व की ओर से/ Revenue by : Shri Sarabjeet Singh, CIT, DR  
सुनवाई की तारीख/ Date of Hearing : 30/05/2024  
उद्घोषणा की तारीख/ Date of Pronouncement : 31/05/2024

### आदेश/Order

**PER VIKRAM SINGH YADAV, A.M. :**

This is an appeal filed by the assessee society against the order of the Ld. CIT(E), Chandigarh dt. 23/08/2023 rejecting it's application seeking registration under Section 80G of the Act.

2. Briefly the facts of the case are that the assessee society had moved an application for provisional registration which was allowed on 13-08-2022. Thereafter, the assessee society moved an application in Form 10AB for seeking registration under Section 80(G)(5)(iii) on 10/02/2023.

3. The application so filed by the assessee society was rejected for the reason that Form 10AB was filed beyond time limits prescribed under Clause (iii) of first proviso to sub-section (5) of section 80G of the Act and various other circulars issued by the Department from time to time and without going into the merits of the application.

4. Being aggrieved, the assessee society has filed the present appeal before us.

5. During the course of hearing, Ld. AR submitted that as per the latest Circular issued by the Central Board Direct Taxes (Circular no. 07/2024, dated 25-Apr-2024), an

extended time limit has now been granted to all charitable trusts and societies to file fresh application in Form 10AB until 30-Jun-2024 and relevant paragraph 4.1 of the said circular reads as under:

*"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 afresh application in Form No. 10AB within the extended time provided in paragraph 3(H) i.e. 30.06.2024."*

6. It was submitted by the Id AR that the case of the assessee society is covered by the scenarios envisaged in aforesaid para 4.1 of the CBDT Circular as the application seeking registration under Section 80G has been rejected for the sole reason that the application has been filed after the due date. It was accordingly submitted that in light of the aforesaid CBDT Circular, the order rejecting application of the assessee for registration under section 80G may kindly be quashed and the assessee society be granted liberty to file fresh application seeking registration under Section 80G and the matter thus be restored to the file of the Id CIT(E) to be adjudicated on merits after allowing necessary opportunity to the assessee society.

7. In his submissions, the Id CIT/DR didn't raise any specific objection whether the liberty is granted to the assessee society in terms of moving the fresh application seeking registration under Section 80G in light of aforesaid CBDT Circular.

8. Having heard both the parties and considering the material available on record. Admittedly the application seeking registration under Section 80G has been dismissed in limine by the Id CIT(E) as barred by limitation without going into the merits of the case. The CBDT in its Circular no. 07/2024 dated 25-Apr-2024 has provided that representations have been received and on consideration of difficulties and with a view to avoid and mitigate genuine hardship, the due date has been extended further. It has been further provided that where the Principal Commissioner or Commissioner has passed an order rejecting such application, on or before the issuance of the 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

afresh application in Form No. 10AB within the extended time provided in paragraph 3(H) i.e. 30/06/2024.

9. In light of the same, we hereby grant liberty to the assessee society to file fresh application seeking registration under Section 80G before the Id CIT(E) and where such an application is filed on or before 30/06/2024, the Id CIT(E) to examine the same on merits as per law after providing reasonable opportunity to the assessee. The impugned order so passed by the Id CIT(E) is accordingly quashed and the matter set-aside to the file of the Id CIT(E) for adjudication of fresh application.

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

Order pronounced in the open Court on 31/05/2024.

Sd/-

**परेश म. जोशी**  
**(PARESH M. JOSHI)**  
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-

**विक्रम सिंह यादव**  
**(VIKRAM SINGH YADAV)**  
लेखा सदस्य/ ACCOUNTANT MEMBER

**AG**

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

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,  
सहायक पंजीकार/ Assistant Registrar