

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, "A-Bench" JAIPUR

श्री राठौड़ कमलेश जयन्तभाई, लेखा सदस्य एवं श्री नरेन्द्र कुमार, न्यायिक सदस्य के समक्ष
BEFORE: SHRI RATHOD KAMLESH JAYANTBHAI, AM & SHRI NARINDER KUMAR, JM

आयकर अपील सं./ITA No. 417/JPR/2024

Late Shri Banshidhar Gupta Memorial Charitable Trust, Jaipur	बनाम Vs.	CIT Exemption, Jaipur
स्थायीलेखा सं./जीआईआर सं./PAN/GIR No.: AACTL 1578 J		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओरसे / Assessee by : Shri Shailesh Mantri (CA)
राजस्व की ओरसे / Revenue by: Shri Rajesh Ojha (CIT-DR)

सुनवाई की तारीख / Date of Hearing : 03/06/2024
उदघोषणा की तारीख / Date of Pronouncement : 03/06/2024

आदेश / ORDER

PER: NARINDER KUMAR, J.M.

On 21.02.2024, learned CIT(Exemption), Jaipur, rejected an application filed by the appellant in Form 10 AB, as prescribed under the Income Tax Act (hereinafter referred to as "the Act").

2. It came to be rejected on the ground that same was filed after the prescribed period i.e. on expiry of 6 months counted from the date of grant of provisional approval.

Another ground for rejection of the application is that the applicant failed to prove commencement of activities, one of the essentials for grant of registration under the Act.

Learned CIT(E), while referring to the 2nd proviso to section 80G(5) of the Act observed that the applicant also failed to furnish proper justification for regularization of the provisional approval.

3. The applicant claims itself to be a charitable trust. As claimed in the application, the applicant alleged to have commenced its activities on 24.02.2022. It submitted application on 07.08.2023, in Form No. 10AB, seeking approval u/s 80G of the Act. In this way, Form No. 10AB came to be filed after 6 months of the said commencement of the activities.

4. Vide impugned order, not only the application stands rejected, the provisional approval already granted to the applicant also stands cancelled.

5. Feeling aggrieved by the impugned order passed by Id. CIT(E), applicant is before this Appellate Tribunal.

6. Today, when the appeal has been taken up for hearing, Id. AR for the appellant has submitted an application seeking withdrawal of this appeal on the basis of CBDT Circular No. 07/2024, dated 25.04.2024.

7. Learned AR for the appellant has submitted that in view of above Circular dated 25.04.2024, CBDT has allowed such-like applicants to furnish afresh application in form 10AB up to 30.06.2024, and, accordingly, the applicant has presented afresh application in the prescribed format.

8. Learned DR for the department has referred to the relevant dates i.e. date of granting of provisional registration and date of commencement activities, as per claim of the applicant. He contended that when the applicant has already filed afresh application in form 10AB as per Circular dated 25.04.2024, it is for Learned CIT(E) to decide such application afresh in accordance with law, and this appeal deserves to be dismissed as having become infructuous, and not on merits.

9. In the given facts and circumstances, when the applicant has already presented afresh application under the Act, present appeal challenging the impugned order dated 21.02.2024 has become infructuous.

However, learned CIT(E) is required to dispose off fresh application presented by the applicant in accordance with law.

10. As a result, present appeal is dismissed as having become infructuous, but, Learned CIT(E) to dispose of the fresh application presented by the applicant in accordance with law and after affording reasonable opportunity of being heard, to the applicant.

Order pronounced in the open court on 03/06/2024.

Sd/-

(राठौड़ कमलेश जयन्तभाई)

(RATHOD KAMLESH JAYANTBHAI)

लेखा सदस्य / Accountant Member

Sd/-

(नरेन्द्र कुमार)

(NARINDER KUMAR)

न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur

दिनांक / Dated:- 03/06/2024

*Ganesh Kumar, Sr. PS

आदेश की प्रतिलिपिअग्रेषित / Copy of the order forwarded to:

1. The Appellant- Late Shri Banshidhar Gupta Memorial Charitable Trust, Jaipur.
2. प्रत्यर्थी / The Respondent- CIT Exemption, Jaipur
3. आयकर आयुक्त / The Id CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
5. गार्ड फाईल / Guard File ITA No. 417/JPR/2024)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar