

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“C” BENCH, AHMEDABAD**

**BEFORE MS. SUCHITRA KAMBLE, JUDICIAL MEMBER &  
SHRI NARENDRA PRASAD SINHA, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A. No. 400/Ahd/2024  
(निर्धारण वर्ष / Assessment Years: NA)

<b>Saryuben Harendrakumar Sukhadia Public Charitable Trust Station Road, Nr. Voharvad, Khambhat, Dist: Anand Gujarat 388620</b>	<b>बनाम/ Vs.</b>	<b>The Commissioner of Income Tax (Exemption), Ahmedabad</b>
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAATS8752K		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

अपीलार्थी ओर से /Appellant by :	Shri Snehal Sukhadia
प्रत्यर्थी की ओर से/Respondent by :	Shri Kamlesh Makwana, CIT- DR

<b>Date of Hearing</b>	29/05/2024
<b>Date of Pronouncement</b>	04/06/2024

**ORDER**

**PER SHRI NARENDRA PRASAD SINHA, AM:**

This appeal is filed by the assessee against the order of the Commissioner of Income Tax (Exemption), Ahmedabad, (in short ‘the CIT(E)’) dated 24.01.2024, rejecting the application for approval u/s. 80G(5)(iii) of the Income Tax Act, 1961 (hereinafter referred to as ‘the Act’).

2. The assessee has raised the following grounds in this appeal:

*1. On the facts and in the circumstances of the case and in law, the learned CIT has erred in rejecting the application filed by the Appellant Trust on the ground that the application filed in Form 10AB has not been filed within time limit prescribed and therefore it is non-maintainable. The action of Ld. CIT of rejecting the application filed u/s 80G(5) of the Act is incorrect and unlawful and the approval u/s. 80G(5) of the Act ought to have been granted to the Appellant Trust.*

*2. On the facts and in the circumstances of the case and in law, the learned CIT has erred in rejecting the application filed u/s 80G(5)(iii) of the Act stating that the delay in filing of application cannot be condoned by the CIT. It is submitted that there is no delay in filing of Application u/s 80G(5)(iii) and the same has been filed within the time limit as prescribed under the provisions of clause (iii) of first proviso to section 80G(5)*

*3. On facts and circumstances of the case, it is prayed before your Honours that the application filed in Form 10AB u/s 80G(5)(iii) of the Act dated 2 August 2023 may please be accepted and necessary directions may please be given to Ld. CIT for granting approval u/s 80G(5)(iii) considering merits of the case. The order passed by the learned CIT rejecting the application of the Appellant Trust for registration under section 80G is bad in law and contrary to the provisions of law.*

*4. On facts and circumstances of the case, it is prayed before your Honours that the Commissioner of Income tax (Exemption) rejected the claim without issuing a specific show cause notice which is essential following the principle of natural justice and judicial pronouncement thereof.*

3. Shri Snehal Sukhadia, the Ld. AR of the assessee informed in the course of hearing that the time limit for making fresh application u/s. 80G(5)(iii) of the Act by filing Form No. 10AB has been extended by the CBDT vide Circular No. 7/2024 dated 25th April, 2024. That a letter dated 21st May, 2024 has also been filed informing that assessee will exercise the option for

filing new application for the registration in view of the Circular No.7 of the CBDT and has requested that the impugned appeal may be allowed to be withdrawn. The Ld. DR has no objection to withdrawal of the appeal.

4. We have carefully considered the request of the assessee. The CIT(E) had rejected the application of the assessee for approval u/s. 80G(5)(iii) of the Act for the reason that the application was not filed within the time limit as prescribed under the Act. As per Circular No.7/2024 dated 25th April, 2024, issued by CBDT another opportunity for grant of approval u/s. 80G(5)(iii) of the Act has been provided by extending time limit for filing the application in Form No. 10AB till 30.06.2024. The assessee has also submitted that it will exercise the option of filing new application for registration within this extended time limit. In view of extension of time limit for filing fresh application for approval u/s. 80G(5)(iii) of the Act till 30.06.2024, which the assessee is going to avail as per Circular No.7 of CBDT, the present appeal has become infructuous and is liable to be dismissed. Accordingly, the appeal is allowed to be withdrawn and is treated as dismissed.

5. In the result, appeal preferred by the assessee is dismissed.

**This Order pronounced on 04/06/2024**

Sd/-  
(MS. SUCHITRA KAMBLE)  
**JUDICIAL MEMBER** *True Copy*  
Ahmedabad; Dated 04/06/2024

Sd/-  
(NARENDRA PRASAD SINHA)  
**ACCOUNTANT MEMBER**

*Rajesh*

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)  
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad