

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

**BEFORE Ms. SUCHITRA KAMBLE, JUDICIAL MEMBER AND
SHRI NARENDRA PRASAD SINHA, ACCOUNTANT MEMBER**

ITA No.642/Ahd/2023

Shree Kutchhi Bhanushali Mitra Mandal Trust Umbergaon, Arjan Bhanushali House No.2478, Gandhiwadi, Umbergaon, Valsad – 396 170 Gujarat. [PAN – AAOTS 3391 Q]	Vs.	Commissioner of Income Tax (Exemption), Ahmedabad.
(Appellant)		(Respondent)
Assessee by	Ms. Kaushani Shah, CA	
Revenue by	Shri Arvind Kumar, CIT (DR)	
Date of Hearing	04.06.2024	
Date of Pronouncement	05.06.2024	

ORDER

PER SUCHITRA KAMBLE, JUDICIAL MEMBER:

1. The present appeal is filed by the applicant trust against the order dated 28.05.2023 passed by the Commissioner of Income Tax (Exemption).
2. The application for approval of the Trust under Clause (iii) of first Proviso to Sub-Section (5) of Section 80G of the Income Tax Act, 1961 was received in Form No.10AB electronically by the CIT(Exemption) and as per the data available in ITBA, the same was filed on 24.11.2022. The CIT(Exemption) observed that Rule-11AA(1) of the Income Tax Rules, 1962 describes the different forms to be filed for making application for approval under Clause (vi) of Sub-Section (5) of Section 80G. The CIT(Exemption) issued notice on 23.02.2023 through ITBA on e-mail id. given by the applicant trust calling upon for the details and documents therein. The applicant trust has furnished the details. Accordingly, the CIT(Exemption) further observed that the applicant trust filed Form No.10AB under Section 80G(5) of the Act on 24.11.2022. From paragraph 4(b) of the said form 10AB, it was noticed that the applicant trust has mentioned the date of

incorporation/creation/registration as 27.03.2008. The applicant trust was granted order for provisional approval in Form No.10AC issued on 04.04.2022 under Clause(iv) of first Proviso to Sub-Section (5) of Section 80G for the period commencing from 04.04.2022 to Assessment Year 2024-25. The Assessing Officer observed that the CBDT at multiple occasions extended the time limit for filing the application in Form No.10A and/or 10AB and at the time when the CIT(Exemption) passed the order the CBDT extended the period uptill 30.09.2023 but the assessee filed the application on 24.11.2022 and the CIT(Exemption) held that the applicant trust was required to file the present application in Form No.10AB on or before the extended time i.e. 30.09.2024 allowed by the CBDT vide Circular No.8/2022 whereas the applicant trust filed the same on 24.11.2022. Thus, the application filed in Form No.10AB under Section 80G(5) of the Act was rejected as non-maintainable.

3. The Ld. AR submitted that the present appeal is filed belatedly that of 28 days and the said delay is not deliberate, as due to the circumstances set out, the assessee could not file the appeal before the Tribunal within the statutory limit. The reasons given for delay appears to be genuine and hence the delay of 28 days in filing the present appeal is allowed.

4. The Ld. AR submitted that the CBDT vide Circular extended the time limit for making applications for approval of exemption under Section 80G(5) of the Act till 30.06.2024. Therefore, the applicant trust may be allowed to make the application as per the Circular and the present appeal be disposed of with the said liberty granting to the applicant trust.

5. The Ld. DR relied upon the order of the CIT(Exemption).

6. We have heard both the parties and perused all the relevant material available on record. It is pertinent to note that the CBDT vide recent Circular dated April 2024 has extended the time for making application for approval of exemption under Section 80G(5) of the Act till 30.06.2024. Thus, the present appeal filed in respect of dismissal of the applications filed by the assessee under Section 80G(5) of the Act has to be taken inconsonance with the latest Circular issued by the CBDT dated April 2024. Since the time limit for application is extended till 30.06.2024, we are hereby granting the liberty to the assessee to

make the appropriate application within the stipulated time issued by the CBDT and, therefore, the present appeal is dismissed accordingly.

7. In the result, appeal of the assessee is dismissed with the liberty as mentioned in para 6 hereinabove.

Order pronounced in the open Court on this 5th June, 2024.

Sd/-
(NARENDRA PRASAD SINHA)
Accountant Member

Sd/-
(SUCHITRA KAMBLE)
Judicial Member

Ahmedabad, the 5th June, 2024

PBN/*

Copies to:

- (1) *The appellant*
- (2) *The respondent*
- (3) *CIT*
- (4) *CIT(A)*
- (5) *Departmental Representative*
- (6) *Guard File*

By order

Assistant Registrar
Income Tax Appellate Tribunal
Ahmedabad benches, Ahmedabad