

**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.219/Ahd/2024

Narayan Netra Trust Post Box No. 9, Near Alaknanda Park, Narmada Nagar, Bholav, Bharuch– 392 001 Gujarat. [PAN – AAATN 6132 G]	Vs.	Commissioner of Income Tax (Exemption), Room No. 609, 6 th Floor, Income Tax Office, Vejalpur, Near Sachin Tower, 100 Foot Road, Anandnagar Road, Ahmedabad-380015.
(Appellant)		(Respondent)
Assessee by	Shri Samir Parikh, AR	
Revenue by	Shri Arvind Kumar, CIT-DR	
Date of Hearing	04.06.2024	
Date of Pronouncement	07.06.2024	

ORDER

PER SUCHITRA KAMBLE, JUDICIAL MEMBER:

1. The present appeal is filed by the applicant trust against the order dated 21.12.2023 passed by the Commissioner of Income Tax (Exemption).
2. The applicant has filed Form 10AB under Section 80G(5) of the Act on 01.07.2023. The date of registration/incorporation in the present case is 27.09.1993 as per Form No. 10AB. The applicant had been granted order for provisional approval in Form No. 10AC issued on 31.05.2023 under Clause (iv) of first proviso to sub-section (5) of Section 80G for the period commencing from 31.05.2023 to A.Y. 2026-27. The CIT(Exemption) issued notice on 16.10.2023 thereby asked the applicant trust to explain as to why the present application filed in Section 80G(5)(iii) in Form No. 10AB should not be treated as not filed within due date specified in the Act and why the same should not be rejected. In response to the notice, the applicant trust filed its reply on 28.11.2023. The CIT(Exemption) held that the date of commencement of activities in the present case was 27.09.1993 since inception

and applicant trust was required to file application in Form 10AB on or before 30.09.2022, which the applicant failed to do so. Therefore, rejected the application, as the same was not filed within the time limit prescribed therein. 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 CBDT vide Circular dated April, 2024 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.

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

5. 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.

6. In the result, appeal of the assessee is dismissed with the liberty as mentioned in para 5 hereinabove.

Order pronounced in the open Court on this 7th June, 2024.

Sd/-
(NARENDRA PRASAD SINHA)
Accountant Member

Sd/-
(SUCHITRA KAMBLE)
Judicial Member

Ahmedabad, the 7th June, 2024

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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*