

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'B', अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
" B " BENCH, AHMEDABAD

BEFORE MS. SUCHITRA KAMBLE, JUDICIAL MEMBER
AND
SHRI MAKARAND V. MAHADEOKAR, ACCOUNTNAT MEMBER

ITA No.552/Ahd/2024
Assessment Year : -

Shree Prannath Kanya Gurukul Trust B3 Sheetal Apartment Nr. Utkarsh Petrol Pump Kareli Baug Varodara - 390 018 (Gujarat) PAN:ABETS 3166 J	Vs	The CIT (Exemption) Ahmedabad
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
Assessee by :		Shri Samir Parikh, AR
Revenue by :		Shri Sudhendu Das, CIT-DR

सुनवाई की तारीख/Date of Hearing : 10/06/2024
घोषणा की तारीख /Date of Pronouncement: 11/06/2024

आदेश/ORDER

PER SHRI MAKARAND V. MAHADEOKAR, AM:

The present appeal is filed by the applicant-trust against the order dated 16/02/2024 passed by the Commissioner of Income Tax (Exemption) - Ahmedabad (hereinafter referred to as " the CIT(E)"), in Form 10AD of the Income Tax Act,1961 (hereinafter referred to as "the Act") rejecting the application in Form 10AB u/s. 80G(5) of the Income Tax Act, 1961 (hereinafter referred to as "the Act").

Facts of the case:

2. Assessee is a Trust established under Bombay Public Trust Act, 1950 in the year 2022 on 27/05/2022 established for the purpose of educational, medical and charitable purpose. Assessee received provisional registration under sub clause of (vi) of clause (ac) of sub section 12A on 17/09/2022 from Assessment Year Assessment Years (AYs) 2023-24 to 2025-2026. Subsequently, it received permanent registration for 5 years under section 12AB (1) (b) of the Act on 28/12/2023 from AYs 2023-2024 to 2027-2028.

2.1. The Assessee started its activities in Financial Year (FY) 2022-23. The Assessee also received provisional approval under clause (iv) of first proviso to sub-section (5) of 80G of the Act dated 24/12/2022 w.e.f 24/12/2022 to AY 2025-26.

2.2. The Assessee applied for regular approval under clause (iii) of first proviso to sub-section (5) of section 80G of the Act by filling application in Form 10AB on 09/08/2023 electronically. The Ld.CIT(E) rejected the application vide order dated 16/02/2024 on the grounds that the application was filed beyond time limit prescribed stating that no extension was given by Circular No.6/2023 dated 24/05/2023 in case of approval under section 80G(5) of the Act.

3. Therefore, the assessee has filed the appeal against rejection order before us with following ground of appeal:

1. *The learned Hon. CIT Exemption is not correct in rejecting approval u/s 80G(5) of the Income Tax Act.*

2. *The learned Hon. CIT Exemption has erred in stating that the application has not been filed within time limit.*
3. *The trust is requesting you to allow the appeal of Appellant for non-granting approval by Hon. CIT Exemption.*
4. *Alternatively, appeal is allowed by set aside the order and matter referred back to the desk of Hon. CIT Exemption for reconsideration.*
5. *Appellant Craves leave to add, alter or amend any of the grounds of appeal mentioned above, either at or before the time of hearing.*

On the grounds of appeal:

4. The Ld.CIT(E) while rejecting the application in Form 10AB u/s. 80G(5) of the Act, observed that the applicant was required to file application on or before 29/04/2023 and rejected the same as non-maintainable.
5. The Ld.AR submitted that the CBDT vide Circular No.7/2024 has extended the time limit for making applications for approval of exemption under Section 80G(5) of the Act till 30/06/2024. Therefore, in light of the said Circular, the appeal should be allowed by setting aside the order of the Ld.CIT(E) or the matter should be referred back to the file of Ld.CIT(E).
6. The Ld.DR relied upon the order of the Ld.CIT(Exemption).
7. 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 July 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 rejection of the application 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 July 2024.

Since the time limit for application is extended till 30/06/2024, we are hereby, without going into the merits of the case, 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.

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

Order pronounced in the Open Court on 11th June, 2024 at Ahmedabad.

**Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

**Sd/-
(MAKARAND V. MAHADEOKAR)
ACCOUNTANT MEMBER**

Ahmedabad, Dated 11/06/2024

टी.सी.नायर, व.नि.स.।T.C. NAIR, Sr. PS

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) / CIT(E)-Ahmedabad
5. विभागीय प्रतिनिधि,आयकर अपीलीय अधिकरण ,राजकोट/DR,ITAT, Ahmedabad,
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक पंजीकार (Asstt. Registrar)
आयकर अपीलीय अधिकरण, ITAT, Ahmedabad