

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'D' BENCH: CHENNAI**

श्री यस यस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री जगदीश, लेखक सदस्य के समक्ष  
**BEFORE SHRI SS VISWANETHRA RAVI, JUDICIAL MEMBER AND**  
**SHRI JAGADISH, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.851/Chny/2024

**Thiruponathar Educational Trust,**  
No.1/409, Asika Trust,  
Rajagambiram,Sivagangai District,  
Tamil Nadu – 630 609.  
**[PAN: AADTT-7086-N]**

**The Commissioner of Income**  
**Tax (Exemptions),**  
Chennai.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by : Dr. J. Sadakkadulla (Founder)  
प्रत्यर्थी की ओर से /Respondent by : Shri A. Sasikumar, CIT  
सुनवाई की तारीख/Date of Hearing : 22.05.2024  
घोषणा की तारीख /Date of Pronouncement : 22.05.2024

आदेश / **ORDER**

**PER JAGADISH, A.M :**

Aforesaid appeal filed by the assessee is directed against the order of Learned Commissioner of Income Tax (Exemption), Chennai [hereinafter "CIT(E)"] dated 27.12.2023 rejecting the application for registration filled in Form 10AB seeking approval u/s. 80G of the Income Tax Act, 1961 (hereinafter "the Act").

2. The Ld. CIT(E) rejected the application for registration on the ground that the application was filed beyond the prescribed due date

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and that here the Commissioner of Income Tax has no power to condone the delay in filing the application in Form 10AB.

3. We have heard the arguments of both the sides and perused the relevant material available on record. It is noted that subsequent to the order of Ld. CIT(E), the Central Board of Direct Taxes has issued a Circular No.07/24 dated 25.04.2024 and has extended date for filing such applications up to 30.06.2024 for all such cases including the assessee. The relevant para of the circular is as under :

*“4.1 Further, in cases where any trust, institution or fund has already made an application in Form No. IOAB, and where the Principal Commissioner or Commissioner has passed an order rejecting such application, on or before the issuance of this Circular, solely on account of the fact that the application was furnished after the due date or that the application has been furnished under the wrong section code, it may furnish a fresh application in Form No. 10AB within the extended time provided in paragraph 3(ii) i.e. 30.06.2024.”*

4. Considering the subsequent development and in the interests of justice, we are of the view that the assessee should be given an opportunity to approach the Ld. CIT(E) for re-consideration of its application for registration u/s. 80G of the Act in light of the CBDT Circular, supra. In view of the above, the appeal of the assessee is dismissed as infructuous.

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5. In the result, the appeal of the assessee is dismissed as infructuous.

*Order pronounced on 22<sup>nd</sup> May, 2024.*

**Sd/-**  
**(यस यस विश्वनेत्र रवि)**  
**(SS Viswanethra Ravi)**  
**न्यायिक सदस्य / Judicial Member**

**Sd/-**  
**(जगदीश)**  
**(Jagadish)**  
**लेखा सदस्य / Accountant Member**

चेन्नई/Chennai, दिनांक/Dated: 22<sup>nd</sup> May, 2024.  
EDN/-

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT/Chennai/Madurai/Coimbatore/Salem
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF