

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 Nos.850/Chny/2024

Sri Vivekananda Educational Trust,
20/1L, Thendral Nagar Thukkpet,
Chengam - 606709.
[PAN: AAOVS-3159-E]

The Commissioner of Income Tax (Exemptions),
Chennai.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by

: Shri M. Karunakaran, Advocate

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

: 05.06.2024

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 05.03.2024 rejecting the application filled in Form 10AB u/s. 12A(1)(ac)(iii) of the Income Tax Act, 1961 (hereinafter "the Act") seeking registration u/s. 12AB of the Act.

2. The Ld. CIT(E) has rejected the application in Form 10B as the assessee failed to furnish the relevant documents/details called for by

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the Ld. CIT(E) within the date specified. The limitation of time for disposal of application was expiring by 31.10.2023.

3. The assessee has filed appeal against the rejection of application, seeking one more opportunity to file the papers before Ld. CIT(E).

4. The Central Board of Direct Taxes vide Circular No.7/24 dated 25.04.2024 has now extended the time for making application in Form 10AB under sub-section (iii) of clause (ac) of sub-section (1) of Section 12A till 30.06.2024. In view of this, the assessee is granted liberty to file fresh application in Form 10AB.

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

Order pronounced on 05th June, 2024.

Sd/-
(यस यस विश्वनेत्र रवि)
(SS Viswanethra Ravi)

न्यायिक सदस्य / Judicial Member

चेन्नई/Chennai, दिनांक/Dated: 05th June, 2024.

EDN/-

Sd/-
(जगदीश)
(Jagadish)

लेखा सदस्य /Accountant Member

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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