

**IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH : BANGALORE**

BEFORE SMT. BEENA PILLAI, JUDICIAL MEMBER
AND
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER

ITA No.860/Bang/2024
Assessment year : N.A.

Sri Ramakrishna Sevasrama Pavagada, Radhalakshmi Nivas, K.R. Extension, Pavagada, 561 202 Tumkur. PAN : AAATS 3281M	Vs.	The Commissioner of Income Tax (Exemptions), Bangalore.
APPELLANT		RESPONDENT

Appellant by	:	Shri H.V. Gowthama, CA
Respondent by	:	Shri Senthil Kumar N, CIT(DR)(ITAT), Bengaluru.

Date of hearing	:	06.06.2024
Date of Pronouncement	:	13.06.2024

ORDER

Per Laxmi Prasad Sahu, Accountant Member

This appeal is filed by the assessee against the order dated 02.04.2024 of the CIT(Exemptions), Bangalore rejection registration u/s. 12AB.

2. The brief facts are that provisional registration u/s. 12AB was granted in Form 10AC dated 24.09.2021 for AY 2022-23 to 2024-25 and the assessee filed application in Form 10AB dated 31.10.2023 for registration u/s. 12AB of the Act for regularization. The CIT(Exemptions) noted that the application in form 10AB was filed

belatedly by the assessee as per section 12A(1)(ac)(iii) of the Act and denied registration u/s 12AB of the Act.

3. The Id. AR submitted that the CBDT has extended the due date for filing Form 10A/10AB vide press release dated 25.04.2024 till 30.6.2024. He therefore submitted that the issue should be sent back to CIT(Exemptions) for fresh consideration.

4. The Id. DR relied on the orders of lower authorities.

5. After hearing both the sides, we note that the CBDT has extended the due date till 30.6.2024 for filing Form 10AB vide Press release dated 25.4.2024 which is as under:-

PRESS RELEASE

**CBDT EXTENDS DUE DATE FOR FILING FORM 10A / 10AB
PRESS RELEASE, DATED 25-4-2024**

The Central Board of Direct Taxes (CBDT), has issued Circular No. 7/2024, dated 25-4-2024 further extending the due date for filing Form 10A/ Form 10AB under the Income-tax Act, 1961 (the 'Act') upto 30th June, 2024.

CBDT had earlier extended the due date for filing Form 10A/ Form 10AB by trusts, institutions and funds multiple times to mitigate genuine hardships of the taxpayers. The last such extension was made by [Circular No. 6/2023](#) extending the, date to 30-9-2023.

Considering the representations received by CBDT requesting for further extension of due date for filing of such Forms beyond the last extended date of 30-9-2023, and with a view to avoid genuine hardships to taxpayers, CBDT has extended the due date of filing Form 10A/ Form 10AB upto 30th June, 2024, in respect of certain provisions of section 10(23C)/ section 12A/ section 80G/ and section 35 of the Act.

CBDT further clarifies that, if any such existing trust, institution or fund had failed to file Form 10A for AY 2022-23 within the extended due date, and subsequently, applied for provisional registration as a new entity and received Form 10AC, can also now avail this opportunity to surrender the said Form 10AC and apply for registration for AY 2022-23 as an existing trust, institution or fund, in Form 10A till 30th June, 2024.

It is also clarified that those trusts, institutions or funds whose applications for re-registration were rejected solely on the grounds of late filing or filing under wrong section code, may also submit fresh application in Form 10AB within the aforesaid extended deadline of 30th June, 2024.

The applications as per Form 10A/ Form 10AB shall be filed electronically through the e-filing portal of Income Tax Department. The [Circular No. 7/2024](#) is available on www.incometaxindia.gov.in

Surabhi Ahluwalia
Pr. Commissioner of Income Tax
(Media & Technical Policy) &
Official Spokesperson, CBDT

6. From the above, it is clear that the assessee's case is covered by the above CBDT press release. Therefore, the matter is remitted back to the Id. CIT(Exemptions) for fresh consideration and decision as per law.

7. In the result, the appeal is allowed for statistical purposes.

Pronounced in the open court on this 13th day of June, 2024.

Sd/-
(BEENA PILLAI)
JUDICIAL MEMBER

s Sd/-
(LAXMI PRASAD SAHU)
ACCOUNTANT MEMBER

Bangalore,
Dated, the 13th June, 2024.

/Desai S Murthy /

Copy to:

1. Appellant
2. Respondent
3. Pr.CIT
4. CIT(A)
5. DR, ITAT, Bangalore.

By order

Assistant Registrar
ITAT, Bangalore.