

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.229/Ahd/2024

Assessment Year : -

Great Waves Trust A-3, Aryaman Bungalows Nr.Railway Crossing Thaltej Shilaj Road Thaltej Ahmedabad - 380 059	Vs	The Commissioner of Income Tax (Exemption) Ahmedabad
PAN: AADTG 7741 D		

अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
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Assessee by :	Shri Mukesh m. Shah, CA
Revenue by :	Shri Sudhendu Das, CIT-DR

सुनवाई की तारीख/Date of Hearing : 12/06/2024

घोषणा की तारीख /Date of Pronouncement: 14/06/2024

आदेश/ORDER

PER SHRI MAKARAND V. MAHADEOKAR, AM:

This appeal is filed by the Assessee as against the rejection order dated 28.11.2023 passed by the Ld.Commissioner of Income Tax (Exemption), Ahmedabad [hereinafter referred to as "the Ld.CIT(E)] for final registration under section 80G of the Income Tax Act, 1961 [hereinafter referred to as "the Act"].

2. The Assessee has raised following grounds of appeal:

"1. Ld. C.I.T. (Exemption) erred in law and on fact in rejecting the application for approval u/s 80G (5) filed by the Appellant Trust on the ground that the application filed in Form 10AB has not filed within time limit prescribed and therefore it is nonmaintainable.

On facts and circumstances of the case, the action of Ld. CIT (Exemption) of rejecting the application filed for approval u/s 80G (5) of the Act is incorrect and unlawful and the approval u/s. 80G (5) of the Act ought to have been granted to the Appellant Trust.

Ld. C.I.T. (Exemption), while passing the order, nowhere in the Order has doubted the very existence of the trust, its objects and the genuineness of the charitable activities carried out by the appellant Trust.

2. *Ld. C.I.T. (Exemption) erred in law and on fact in cancelling the provisional approval granted under clause (vi) of first proviso to sub section (5) of Section 80G on the technical ground that the application filed in Form 10AB for Final Approval has not filed within time limit prescribed and therefore it is non-maintainable.*

The assessee reserves its right to add, amend, alter, delete, change or modify any or all grounds of appeal before or at the time of the hearing."

Condonation of delay:

2. The Registry has noted that there is a delay of 13 days in filing the above appeal. The assessee has filed an application for condonation of delay along with notarized Affidavit dated 08/02/2024. In the said application, it is mentioned that due to inadvertent mistake of Shri Chandresh Shah, the partner of the firm, M/S Mukesh M. Shah, Chartered Accountants, to whom the assignment was given, firm could not file the appeal before time.

2.1. The assessee has provided a plausible explanation for the delay, which, in our opinion, constitutes sufficient cause. There is no evidence to

suggest that the delay was due to any deliberate act or gross negligence on the part of the appellant. Accordingly, the delay of 13 days in filing the appeal is condoned.

On the Grounds of appeal:

3. At the outset, the assessee-trust informed that it had made fresh application for registration under section 80G of the Act by filing Form No. 10AB on 14.05.2024 with Acknowledgment number 215645590140524 before the Ld.CIT(E) in pursuance to the CBDT Circular No.7 of 2024 dated 25.04.2024, which extended due date of filing Form 10AB for approval under section 80G(5) of the Act up to 30.06.2024 and also enclosed copy of the same.

3.1. Recording the above submission of the assessee-trust, the appeal filed by the assessee is hereby dismissed with a direction to the Ld.CITE) to dispose of the fresh application filed in Form 10AB by the assessee on 14.05.2024 for final registration u/s.80G(5) of Act, in accordance with law. With this observation, the appeal filed by the assessee is hereby dismissed.

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

Order pronounced in the Open Court on 14th June, 2024 at Ahmedabad.

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

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

Ahmedabad, Dated 14/06/2024
टी.सी.नायर, व.नि.स।T.C. NAIR, SY. 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(Exemption)-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