

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

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER
AND
SHRI SOUNDARARAJAN K., JUDICIAL MEMBER**

ITA No.766/Bang/2024
Assessment Year: 2024-25

Sri Sri Krupa Charitable Trust No.16, First Floor, Shambhala 8 th Main, 9 th Cross Malleshwaram Bangalore 560 003 Karnataka PAN NO : AAXTS3431L	Vs.	CIT (Exemptions) Bangalore
APPELLANT		RESPONDENT

Appellant by	:	Sri Ravishankar, A.R.
Respondent by	:	Ms. Neera Malhotra, D.R.

Date of Hearing	:	04.06.2024
Date of Pronouncement	:	04.06.2024

O R D E R

PER CHANDRA POOJARI, ACCOUNTANT MEMBER:

This appeal filed by the assessee is directed against the order of CIT(Exemptions) Bangalore dated 22.2.2024, wherein he rejected the application filed in form 10AB dated 27.9.2023 on the reason that it has been belatedly filed by the assessee.

2. Facts of the case are that the assessee filed Form 10AB dated 28.9.2023 for approval u/s 80G of the Act. The assessee originally obtained approval u/s 80G of the Act in Form 10AC dated 9.7.2021 (provisional from assessment year 2021-22 to 2023-24). For regulation of provisional approval obtained u/s 80G of the Act, assessee filed application in form 10AB filed on 27.9.2023 i.e. after the expiry of the provisional approval period and also application is filed u/s 80G(5) (ii) of the Act. As per provision to section 80G(5) of

the Act, the institution was to make an application for grant of approval under clause (iii) where the institution or fund has been provisionally approved atleast 6 months prior to expiry of period of provisional approval or within 6 months of this commencement of its activities, whichever is earlier. According to this section, assessee ought to have been made application on or before 30.9.2022. However, the application in the present case was made on 27.9.2023, which is belated. Accordingly, CIT (Exemptions) rejected the approval sought for u/s 80G of the Act. Against this assessee is in appeal before us.

3. We have heard the rival submissions and perused the materials available on record. The Id. A.R. submitted that there was a delay in filing the application for approval u/s 80G of the Act. However, that delay was condoned by CBDT vide Circular No.7/2024 dated 25.4.2024, which is reproduced below:

Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, 25th April, 2024

Press Release

CBDT extends due date for filing Form 10A/10AB

The Central Board of Direct Taxes (CBDT), has issued Circular No. 07/2024 dated 25.04.2024 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. 06/2023 extending the date to 30.09.2023.

Considering the representations received by CBDT requesting for further extension of due date for filing of such Forms beyond the last extended date of 30.09.2023, 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. 07/2024 is available on www.incometaxindia.gov.in

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

3.1 In view of this, we remit the entire issue in dispute to the file of Id. CIT (Exemptions) for fresh consideration to decide the same in accordance with law.

4. In the result, appeal of the assessee is partly allowed for statistical purposes.

Order pronounced in the open court on 4th June, 2024

Sd/-
(Soundararajan K.)
Judicial Member

Sd/-
(Chandra Poojari)
Accountant Member

Bangalore,
Dated 4th June, 2024.
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The DR, ITAT, Bangalore.
5. Guard file

By order

Asst. Registrar,
ITAT, Bangalore.