

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

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER
AND
SHRI KESHAV DUBEY, JUDICIAL MEMBER**

ITA No.858/Bang/2024
Assessment Year: NA

CSP Foundation No.32, Maple, A Prestige Greenwoods Varthur Road Nagavarapalya C.V. Raman Nagar Bangalore 560 093 PAN NO : AACTC2789C	Vs.	CIT(Exemptions) Bangalore
APPELLANT		RESPONDENT

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

Date of Hearing	:	06.06.2024
Date of Pronouncement	:	06.06.2024

O R D E R

PER KESHAV DUBEY, JUDICIAL MEMBER:

This appeal by assessee is directed against the order of CIT(Exemptions), Bangalore dated 12.4.2024, wherein ld. CIT rejected the application for renewal of registration u/s 80G of the Income Tax Act, 1961 (in short “The Act”).

2. After hearing both the parties, we are of the opinion that similar issue came for consideration before this Tribunal in the case of M/s. Operational Research Society of India Karnataka in ITA No.649/Bang/2024 dated 4.6.2024 wherein the Tribunal held as under:

3. *We have heard the rival submissions and perused the materials available on record. The ld. 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.*

3. In the present case also, the assessee made an application in form 10AB on 22.11.2023 for approval u/s 80G(5) of the Act. However, Id. CIT(A) observed that the assessee has obtained approval u/s 80G of the Act on 23.9.2021 (provisional from 23.9.2021 to assessment year 2024-25) by regulation of the provisional approval obtained u/s 80G of the Act, assessee filed application 22.11.2023 which is belated. Accordingly, he rejected the application of the assessee. In our opinion, as discussed by Tribunal in the case of M/s. Operational Research Society of India Karnataka cited (supra), the CBDT already condoned the delay in filing the application for approval u/s 80G(5) of the Act for renewal. Accordingly, we remit the issue back to the file of Id. CIT(Exemptions) on similar lines.

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

Order pronounced in the open court on 6th June, 2024

Sd/-
(Chandra Poojari)
Accountant Member

Sd/-
(Keshav Dubey)
Judicial Member

Bangalore,
Dated 6th 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.