

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

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

ITA No. 529/Bang/2024
Assessment year : N.A.

M/s. Sahabalve, 205, Shravanthi Gokul Apartment, 5 th Cross, Dwarkanagar, BSK III Stage, Bangalore – 560 085. PAN : AAQTS 2227R	Vs.	The Commissioner of Income Tax (Exemptions), Bangalore.
APPELLANT		RESPONDENT

Appellant by	:	Ms. Sunaina Bhatia, CA
Respondent by	:	Shri Senthil Kumar, CIT(DR)(ITAT), Bengaluru.

Date of hearing	:	06.06.2024
Date of Pronouncement	:	19.06.2024

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 approval u/s. 80G of the Act was granted in Form 10AC dated 09.07.2021 for AY 2021-22 to 2023-24 and the assessee filed application in Form 10AB on 22.09.2023 for regularisation of approval u/s. 80G of the Act. The CIT(Exemptions) noted that the application in form 10AB was filed belatedly by the

assessee as per proviso to section 80G(5) of the Act. He observed that CBDT Circular No.6 of 2023 dated 24.05.2023 extended time limit only for application seeking regularisation of registration u/s. 12AB obtained provisionally and not for approval u/s. 80G of the Act. He therefore rejected application of the assessee. Aggrieved, the assessee is in appeals before the ITAT.

3. The ld. AR submitted that the CBDT has extended the due date for filing Form 10A/10AB vide press release dated 25.04.2024 till 30.06.2024. She therefore, requested that the issue should be sent back to CIT(Exemptions) for fresh consideration.

4. The ld. 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 30.06.2024 for filing Form 10AB vide Press release dated 25.04.2024 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 in this appeal 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 19th day of June, 2024.

Sd/-
(BEENA PILLAI)
JUDICIAL MEMBER

Sd/-
(LAXMI PRASAD SAHU)
ACCOUNTANT MEMBER

Bangalore,
Dated, the 19th 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.