

**IN THE INCOME TAX APPELLATE TRIBUNAL
“D” BENCH, AHMEDABAD**

**BEFORE Ms. SUCHITRA RAGHUNATH KAMBLE, JUDICIAL MEMBER
&
SHRI NARENDRA PRASAD SINHA, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A. No. 1040/Ahd/2023
(निर्धारण वर्ष / Assessment Year : ----)

Acharya Vijay Jaykunjar Surishwarji Smruti Trust 1485/1, Near Tutorial High School, Tanmkshal, Kalupur, Ahmedabad, Gujarat 380001	बनाम/ Vs.	Commissioner of Income (Exemption) Ahmedabad
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AADTA3547P		
(Appellant)	..	(Respondent)

अपीलार्थी ओर से /Appellant by :	Shri Hardik Mehta, A.R.
प्रत्यर्थी की ओर से/Respondent by :	Dr. Darsi Suman Ratnam, CIT. DR

Date of Hearing	18/06/2024
Date of Pronouncement	20/06/2024

ORDER

PER SHRI NARENDRA PRASAD SINHA, AM:

This appeal is filed by the applicant Trust against the order of the Commissioner of Income Tax (Exemption), Ahmedabad (in short ‘the CIT(E)’) dated 30.05.2022 granting provisional registration to the Trust under Section 12A(1)(ac)(vi) of the Income Tax Act, 1961 (hereinafter referred to as ‘the Act’).

2. The grounds of the appeal raised by the assessee are as under:

- “1. On the facts and in circumstances of the case M as well as law on the subject, the learned Commissioner of Income Tax (Exemption) has erred in issuing Form 10AC w.e.f. A.Y. 2023- 24 instead of A.Y. 2022-23.

2. *On the facts and in circumstances of the case M as well as law on the subject, the learned Commissioner of Income Tax (Exemption) has erred in not considering that due date for filing of Form 10A for A.Y. 2022-23 was extended till 30.09.2023 as per circular 06/2023.*
3. *On the facts and in circumstances of the case M as well as law on the subject, the learned Commissioner of Income Tax (Exemption) has erred in not considering that application was filed under sub-clause (vi) of section 12A(1)(ac) of the Act in spite of the fact that the trust was in existence since more than last 12 years only for the reason that portal was not allowing to file the application under sub-clause (i).*
4. *Alternatively, on the facts and in circumstances of the case as well as law on the subject, the learned Commissioner of Income Tax (Exemption) has erred in not condoning the delay.”*

3. The assessee trust had filed application for provisional registration of the Trust for A.Y. 2022-23 onwards. However, the Ld. CIT(E) vide the impugned order had granted provisional registration for A.Y. 2023-24 to 2025-26 only. The grievance of the assessee is regarding non-granting of provisional registration for A.Y. 2022-23. In the course of hearing, the ld. AR submitted that the matter was covered by the recent CBDT Circular No. 07/2024 dated 07th April, 2024 whereby time for making application has been extended till 30.06.2024 and, therefore, he requested for permission for withdrawal of this appeal. A copy of the letter dated 18.06.2024 requesting for withdrawal of appeal is reproduced:

“With regard to above subjects and reference, kindly note that the issue under consideration was pertaining to condonation of delay in filing of application of registration u/s 12A of the Act. Considering that the matter is covered by the recent CBDT Circular 07/2024 dated 07 April, 2024 extending the time for making application till 30.06.2024, we request the Honourable Bench to grant permission for withdrawal of appeal.”

4. We have considered the request of the assessee. The CBDT vide Circular No. 07/2024 dated 07th April, 2024 has clarified that if any existing trust who had failed to file Form No.10A for

A.Y. 2022-23 within due date as extended by the CBDT Circular No.6/2023 dated 24.05.2023 and subsequently applied for provisional registration as a new trust and has received Form No. 10AC, it can avail the option to surrender the said Form No.10AC and apply for registration for A.Y. 2022-23 as an existing trust in Form No. 10A within the extended time i.e. 30.06.2024. Thus, this Circular is squarely applicable to the facts of the present case and the assessee is eligible to file a fresh Form No.10A for A.Y. 2022-23 within the extended time of 30.06.2024. In view of the extension of time limit by the CBDT, the present appeal has become infructuous. We, therefore, accede to the request of the assessee for withdrawal of this appeal.

5. In the result, appeal preferred by the assessee is dismissed as withdrawn.

This Order pronounced on 20/06/2024

Sd/-
(SUCHITRA RAGHUNATH KAMBLE)
JUDICIAL MEMBER

Ahmedabad; Dated 20/06/2024

S. K. SINHA

True Copy

Sd/-
(NARENDRA PRASAD SINHA)
ACCOUNTANT MEMBER

आदेश की प्रतिलिपि अद्येषित/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(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad