

**आयकर अपीलीय अधिकरण, कटक न्यायापीठ, कटक**

**IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER  
AND**

**SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**आयकर अपील सं/ITA No.180/CTK/2024**

**(निर्धारण वर्ष / Assessment Year : 2024-2025)**

Knowledge Trust, F/12, IID Centre, Barunei Temple Road, Khordha	Vs	DCIT(E), Circle Bhubaneswar, Bhubaneswar
<b>PAN No. :AABTK 1204 B</b>		
<b>(अपीलार्थी /Appellant)</b>	..	<b>(प्रत्यर्थी / Respondent)</b>
<b>निर्धारिती की ओर से /Assessee by</b>	:	Shri K.K.Bal, Advocate
<b>राजस्व की ओर से /Revenue by</b>	:	Dr. Abani Kanta Nayak, CIT-DR
<b>सुनवाई की तारीख / Date of Hearing</b>	:	24/06/2024
<b>घोषणा की तारीख/Date of Pronouncement</b>	:	24/06/2024

**आदेश / O R D E R**

**Per Bench :**

This is an appeal filed by the assessee against the order dated 01.03.2024, passed by the CIT(Exemption), Hyderabad in DIN & Notice No.ITBA/EXM/F/EXM45/2023-24/1061817648(1).

2. It was submitted by the Id. AR that the assessee had filed an application electronically in Form No.10AB seeking registration u/s.80G(5) of the Act. It was the submission that the Form No.10AC was also issued for registration u/s.80G(5) by the department in favour of the assessee. However, the Id. CIT(E) rejected the application of the assessee filed in form 10AB for registration observing that the same is filed beyond the prescribed time limit as per the Finance Act, 2020. It was the submission that the order of the Id. CIT(E) deserves to be reversed.

3. Ld. CIT-DR submitted that the Id. CIT(E) has rightly denied the registration u/s.80G(5) of the Act as the application of the assessee-

society was filed beyond the prescribed time limit as per the Finance Act, 2020. Thus, it was the prayer that the order of the Id. CIT(E) deserves to be upheld.

4. We have considered the rival submissions. On perusal of the order of the Id. CIT(E) clearly shows that the application of the assessee filed in Form No.10AB for registration has been rejected. Further a perusal of the impugned order clearly shows that the Id. CIT(E) had issued a show cause notice to the assessee which has not been replied by the assessee. However, Id. AR of the assessee before us submitted that the CBDT vide Circular No.7/2024, dated 25.04.2024 has extended the date of filing Form No.10AB upto 30<sup>th</sup> June, 2024, whereas the assessee has filed its application in Form No.10AB on 27.09.2023. Under similar circumstances in the case of Bhoomishri Public Charitable Trust, passed in ITA No.106/CTK/2024, the coordinate bench of the Tribunal has already taken a view as follows :-

5. *We have heard rival contentions and perused the material available on record. From the order of the Id. CIT(E), it appears that the application of the assessee was rejected solely on the ground that the Form 10AB was filed beyond the prescribed time limit as provided by the Finance Act, 2020. The CBDT Circular No.7/2024 has addressed this issue by which the time limit for filing Form 10AB is extended upto 30.06.2024. Since in this case, the order has already been passed by the Pr.CIT rejecting the application filed by the assessee, normally we would have set aside the order of the Id. CIT(E) and direct the assessee to file a fresh application in view of the Circular issued by the CBDT, referred to supra. This would only lead to multiple filings before the Id. CIT(E). This being so, in view of the Circular issued by the CBDT and also being live to the Circular issued by the CBDT in para 4.1, we set aside the order of the Id. CIT(E) and restore the issues to the file of Id.CIT(E) to readjudicate the issue holding the application of the assessee as being within time in view of the above mentioned Circular.*

5. Considering the submissions of the assessee and the fact that the CBDT has issued Circular No.7/2024, dated 25.04.2024 extending the due date for filing of the Form No.10B upto 30<sup>th</sup> June, 2024, with the similar directions as given by the coordinate bench of the Tribunal in the above case, the issues in this appeal are restored to the file of Id. CIT(E) for readjudication after granting the assessee adequate opportunity of being heard.

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

Order dictated and pronounced in the open court on 24/06/2024.

Sd/-

**(MANISH AGARWAL)**

लेखा सदस्य/ ACCOUNTANT MEMBER

Sd/-

**(GEORGE MATHAN)**

न्यायिक सदस्य / JUDICIAL MEMBER

कटक Cuttack; दिनांक Dated 24/06/2024

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant-  
Knowledge Trust,  
F/12, IID Centre,  
Barunei Temple Road, Khordha
2. प्रत्यर्थी / The Respondent-  
DCIT(E), Circle Bhubaneswar,  
Bhubaneswar
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कटक / DR,  
ITAT, Cuttack
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack