

आयकर अपीलिय अधिकरण, अहमदाबाद न्यायपीठ "B", अहमदाबाद ।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
" B " BENCH, AHMEDABAD

BEFORE MS. SUCHITRA KAMBLE, JUDICIAL MEMBER  
AND  
SHRI MAKARAND V. MAHADEOKAR, ACCOUNTNAT MEMBER

ITA No.794/Ahd/2024  
Assessment Year :-

|  |    |                         |
|--|----|-------------------------|
| Saransh Parivar Shri Kunthunath<br>Swami Jain Sangh<br>CO A 504, Saransh Ambience<br>Dr. Jivraj Mehta Hospital Road<br>Paldi S.O.<br>Ahmedabad - 380 007 | Vs | The CIT(E)<br>Ahmedabad |
| <b>PAN: ABATS 0149 M</b>   |    |                         |

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| <b>अपीलार्थी/ (Appellant)</b> |  | <b>प्रत्यर्थी/ (Respondent)</b> |
|-------------------------------|--|---------------------------------|

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|---------------|-------------------------------|
| Assessee by : | Shri Mehul K. Patel, Advocate |
| Revenue by :  | Shri Sudhendu Das, CIT-DR     |

सुनवाई की तारीख/Date of Hearing : 19/06/2024  
घोषणा की तारीख /Date of Pronouncement: 25/06/2024

**आदेश/ORDER**

**PER SHRI MAKARAND V. MAHADEOKAR, AM:**

This appeal by the assessee trust is directed against the order of the Ld.Commissioner of Income Tax (Exemptions), Ahmadabad [hereinafter referred to as "the Ld.CIT(E)"], dated 18-03-2024, wherein the application for registration under section 12A of the Income Tax Act, 1961, was rejected.

2. The Assessee has filed following grounds of appeal:

- “1. That on facts, and in law, the learned CIT(Exemptions) Ahmedabad has grievously erred in not granting sufficient and reasonable opportunity to the appellant and in rejecting the application u/s 12A(1) .
2. That on facts, and in law, the learned CIT(Exemptions), Ahmedabad has grievously erred in rejecting the application as non-maintainable by holding that it has no power to treat the application under the correct provisions of section 12A(1)(ac) (iii) instead of mistaken application filed u/s 12A(1)(ac) (v) of the Act.
3. The appellant craves leave to add, alter, amend any ground of appeal.”

**Facts of the case:**

3. The assessee-trust had filed an application in Form 10AB on 30.9.2023 for registration under section 12A(1)(ac)(v) of the Act. The Ld.CIT(E) found that the application by the assessee trust was made under wrong sub-clause i.e. sub-clause(v) of clause (ac) of sub-section (1) of section 12A whereas it was required to be filed under sub-clause (iii) of clause (ac) of sub-section (1) of section 12A of the Act.

3.1. In view of the above, the Ld.CIT(E), treated the application non-maintainable and rejected the same.

**On the grounds of appeal:**

4. The Ld.AR submitted that the CBDT vide Circular No.7/2024 has extended the time limit for making applications for approval of exemption under Section 80G(5) of the Act till 30.06.2024. Therefore, in light of the said

circular, the appeal should be allowed by setting aside the order of the Ld.CIT(E) or the matter should be referred back to the file of the Ld.CIT(E).

5. The Ld.DR relied upon the order of the Ld.CIT(Exemption) and did not object to the request of Ld.AR to refer back the matter to Ld.CIT(E).

6. We have heard both the parties and perused all the relevant material available on record. It is pertinent to note that the CBDT vide recent Circular No.7/2024 dated 25-4-2024 has extended the time for making application for approval of exemption under Section 80G(5) of the Act till 30.06.2024.

6.1. Thus, the present appeal filed in respect of rejection of the application filed by the assessee has to be taken inconsonance with the latest Circular No. 7/2024 issued by the CBDT.

6.2. We reproduce the relevant para 4.1 of the said Circular for the sake of clarity -

*“4.1 Further, in cases where any trust, institution or fund has already made an application in Form No. 10AB, and where the Principal Commissioner or Commissioner has passed an order rejecting such application, on or before the issuance of this Circular, solely on account of the fact that the application was furnished after the due date or that the application has been furnished under the wrong section code, it may furnish a fresh application in Form No. 10AB within the extended time provided in paragraph 3(ii) i.e. 30.06.2024.”*

6.3. Since the time limit for application is extended till 30.06.2024, we are hereby, without going into the merits of the case, granting the liberty to the

assessee to make the appropriate application within the stipulated time issued by the CBDT and, therefore, the present appeal is dismissed accordingly.

6.4. In the result, appeal of the assessee is dismissed with the liberty as mentioned in para hereinabove.

**Order pronounced in the Open Court on 25 June, 2024 at Ahmedabad.**

**Sd/-  
(SUCHITRA KAMBLE)  
JUDICIAL MEMBER**

**Sd/-  
(MAKARAND V. MAHADEOKAR)  
ACCOUNTANT MEMBER**

Ahmedabad, Dated 25/06/2024

*टी.सी.नायर, व.नि.स./T.C. NAIR, Sr. PS*

आदेश की प्रतिलिपि अग्रेषित/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(E)-Ahmedabad
5. विभागीय प्रतिनिधि,आयकर अपीलीय अधिकरण ,राजकोट/DR,ITAT, Ahmedabad,
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक पंजीकार (Asstt. Registrar)  
आयकर अपीलीय अधिकरण, ITAT, Ahmedabad