

**IN THE INCOME TAX APPELLATE TRIBUNAL KOLKATA 'C' BENCH, KOLKATA**

**BEFORE SHRI SONJOY SARMA, HON'BLE JUDICIAL MEMBER  
AND SHRI RAKESH MISHRA, HON'BLE ACCOUNTANT MEMBER**

**ITA No. 1315/Kol/2024  
Assessment Year : 2024-25**

Full Moon Foundation <b>PAN: AAATF 8262 D</b>	vs	CIT (Exemptions), Kolkata
(Appellant)		(Respondent)

**Present for:**

Assessee by : Shri Sutosom Bhattacharyya, Advocate  
Revenue by : Shri Rakesh Kumar Das, CIT, DR

Date of Hearing : 20.06.2024

Date of Pronouncement : 24.06.2024

**ORDER**

**PER SONJOY SARMA: JM**

The present appeal filed by the assessee is directed against the order passed by Id. Commissioner of Income-tax (Exemption), Kolkata [in short Id. CIT (Exemption)] in relation to denying registration applied u/s 80G(5)(iii) of the Income Tax Act, 1961 (in brevity the 'Act') dated 12.03.2024.

2. At the outset, we find that there is a delay of 32 days in filing of the appeal by the assessee. We after perusing the petition for condonation are convinced that the assessee was prevented by sufficient cause from filing the appeal in time and hence delay is condoned and appeal is admitted.

3. At the outset, Id. Counsel for the assessee stated before the bench that the assessee is a trust and filed application for approval of trust u/s 80G(5)(iii) of the Act electronically on 30.09.2023 in Form 10AB under Rule 17A of the Income Tax

Rules, 1962. However, the extended due date for filing of such application in Form 10AB was extended upto 30.09.2022 as per CBDT Circular No. 8/22 dated 31.03.2022. As the present assessee could not file such application within the extended due date as per CBDT Circular, the claim of the assessee was rejected.

4. Aggrieved by the above order assessee is in appeal before this Tribunal. However, in the intervening time CBDT has recently issued a Circular bearing No. 7/24 by which extended the benefit of due date for filing Form 10A/10AB upto 30.06.2024 by stating in para 4.1 of the said Circular as under:

*“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.”*

5. In view of the above Circular issued by CBDT, ld. AR prayed before the bench direction may be given to ld. CIT(E) to re-consider the assessee's application for approval u/s 80G(5)(iii) of the Act.

6. On the other hand, ld. DR was fair enough not to object to prayer made by ld. AR before this bench.

7. After hearing the submission of both the parties and perusing the material available on record, we allow the prayer made by the assessee with a direction to ld. CIT(E) to re-consider the assessee's

application for approval of registration made u/s 80G(5)(iii) of the Act in terms of above circular issued by CBDT.

8. In the result the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 24.06.2024.

**Sd/-**

**(RAKESH MISHRA)**  
**ACCOUNTANT MEMBER**

**Sd/-**

**(SONJOY SARMA)**  
**JUDICIAL MEMBER**

Kolkata, Dated: 24.06.2024.  
Biswajit, Sr. P.S.

Copy to:

1. The Appellant: Full Moon Foundation, O Jogipara, Ichapur, Ichapur Nawabganj, North 24 Parganas – 743144.
2. The Respondent: CIT (Exemptions), Kolkata.
3. The CIT, Concerned,
4. The CIT (A) Concerned,
5. The DR Concerned Bench

//True Copy//

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata