

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

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT
MEMBER AND SHRI PRAKASH CHAND YADAV, JUDICIAL
MEMBER**

ITA Nos.900 and 901/Bang/2024
Assessment Year :NA

M/s.Hindusthan Muktha Foundation, #222/4 National Park Road, Bannerughatta, Bannerghatta S.O Bangalore South, Bengaluru – 560 083. PAN :AACTH5828H	Vs.	CIT (Exemption), Bengaluru.
APPELLANT		RESPONDENT

Assessee by	:	Shri. Pundarikaksha, CA
Revenue by	:	Ms. Anjala Sahu, CIT(DR)(ITAT), Bengaluru.

Date of hearing	:	24.06.2024
Date of Pronouncement	:	28.06.2024

ORDER

Per Prakash Chand Yadav, Judicial Member :

1. Both these appeals of the assessee are arising from the Order of the CIT(E) dated 12.04.2024. The main grievance of the assessee in these appeals is regarding the rejection of the application of the assessee vis-à-vis renewal of registration under sections 12A and 80G. In this case, assessee has been granted provisional registration by the Department somewhere in 2022 and thereafter the assessee filed application for renewal of this registration granted earlier vide his application dated 20.11.2023. The CIT(E) while dealing with the application dated 20.11.2023 has held that the applications filed by the assessee are barred by limitation and hence not maintainable.

2. Feeling aggrieved assessee filed appeal before us. The learned Counsel for the assessee has drawn the attention of the Bench towards the Circular of CBDT no-7 dated 25.04.2024 (copy placed on record) and contended that the CBDT while exercising its

power under section 119 of the Act has extended the due date for filing the applications for renewal of registration under sections 12A and 80G of the Act.

3 The learned DR has also acknowledged this circular and requested that the matter may be restored to the CIT(E) for deciding afresh on merits.

4. After considering the rival submissions and material on record, we are of the view that in view of the latest guidelines of CBDT(Supra) the CIT(E) will decide the applications of the assessee for the renewal of registration under section 12A and 80G of the Act on merits. In view of this, we restore these appeals of the assessee to the file of the CIT(E) to decide on merits in accordance with law.

4. In the result, appeals filed by the assessee are allowed for statistical purposes.

Pronounced in the open court on the date mentioned on the caption page.

Sd/-
(CHANDRA POOJARI)
Accountant Member

Sd/-
(PRAKASH CHAND YADAV)
Judicial Member

Bangalore.
Dated: 28.06.2024.
/NS/*

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|---------------|------------------------|
| 1. Appellants | 2. Respondent |
| 3. DRP | 4. CIT |
| 5. CIT(A) | 6. DR,ITAT, Bangalore. |
| 7. Guard file | |

By order

Assistant Registrar,
ITAT, Bangalore.