

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'D' BENCH, CHENNAI  
श्री एसएस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री जगदीश, लेखा सदस्य के समक्ष ।  
Before Shri S.S. Viswanethra Ravi, Judicial Member &  
Shri Jagadish, Accountant Member

आयकर अपील सं./I.T.A. No.1144/Chny/2024

Pennies 4 Pads Charitable Trust,  
10, 12<sup>th</sup> Cross, Bharathi Nagar,  
Karuvadikuppam, Lawspet,  
Puducherry 605 008.

Vs. The Commissioner of  
Income Tax (Exemption),  
Chennai 600 034.

**[PAN: AAFTP1430N]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri J. Saravanan, Advocate

प्रत्यर्थी की ओर से/Respondent by : Shri A. Sasikumar, CIT

सुनवाई की तारीख/ Date of hearing : 24.06.2024

घोषणा की तारीख /Date of Pronouncement : 24.06.2024

**आदेश /O R D E R**

**PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:**

This appeal by the assessee is directed against the order dated 11.03.2024 passed by the Id. Commissioner of Income Tax (Exemption), Chennai under section 80G of the Income Tax Act, 1961 ["Act" in short] and cancelling the provisional approval granted vide order dated 21.09`.2022.

2. The Ld. CIT(E) rejected the application for registration on the ground that the application was filed beyond the prescribed due date

and that the Commissioner of Income Tax has no power to condone the delay in filing the application in Form 10AB.

3. We have heard the arguments of both the sides and perused the relevant material available on record. It is noted that subsequent to the order of Ld. CIT(E), the Central Board of Direct Taxes has issued a Circular No.07/24 dated 25.04.2024 and has extended date for filing such applications up to 30.06.2024 for all such cases including the assessee. The relevant para of the circular is reproduced 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.”*

4. Considering the subsequent development and in the interests of justice, we are of the view that the assessee should be given an opportunity to approach the Ld. CIT(E) for re-consideration of its application for registration under section 80G of the Act in light of the CBDT Circular, supra. The Ld. CIT(E) shall consider the fresh application filed in terms of the said circular and pass order by taking into account the

provisional approval already granted. In view of the above, the appeal of the assessee is dismissed as infructuous.

5. In the result, the appeal of the assessee is dismissed as infructuous.

Order pronounced in the open Court on 24<sup>th</sup> June, 2024 at Chennai.

Sd/-  
(JAGADISH)  
ACCOUNTANT MEMBER

Sd/-  
(S.S. VISWANETHRA RAVI)  
JUDICIAL MEMBER

Chennai, Dated, 24.06.2024

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant,
2. प्रत्यर्थी/ Respondent,
3. आयकर आयुक्त/CIT, Chennai/Madurai/Coimbatore/Salem
4. विभागीय प्रतिनिधि/DR &
5. गार्ड फाईल/GF.