

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH: CHENNAI**

श्री एबी टी. वर्की, न्यायिक सदस्य एवं
श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.1096/Chny/2024
निर्धारण वर्ष/Assessment Year: -

M/s.Kural Aram Foundation, No.14, 4 th Drive, Sea Cliff Conclave, ECR, Akkarai, Sholinganalur, Chennai-600 119.	v.	The CIT (Exemption), Chennai.
[PAN: AAJCK 6308 B]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Shri Tharish, CA
प्रत्यर्थी की ओर से /Respondent by	:	Shri S. Maruthu Pandian, CIT
सुनवाईकीतारीख/Date of Hearing	:	24.06.2024
घोषणाकीतारीख /Date of Pronouncement	:	27.06.2024

आदेश / ORDER

PER ABY T. VARKEY, JM:

This is an appeal preferred by the assessee against the order of the Learned Commissioner of Income Tax (Exemption), (hereinafter in short "the Ld.CIT(E)"), Chennai, dated 18.03.2024 rejecting the approval sought under clause (iii) of first proviso to sub-sec.(5) of sec.80G of the Income Tax Act, 1961 (hereinafter in short "the Act").

2. At the outset, the Ld.AR of the assessee submitted that the assessee was granted provisional approval u/s.80G(5)(iv) of the Act, and



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therefore was required to file an application for regular registration for a period of 'five' years; and therefore, filed an application on 27.09.2023, which was rejected by the Ld.CIT(E) citing the reason that assessee has not filed Form 10AB u/s.80G(5)(iii) of the Act, within the time limit prescribed therein and therefore, he rejected it as not maintainable and in that process, the provisional approval granted was also cancelled. According to the Ld.AR, the CBDT has issued Circular No.7/2024 dated 25.04.2024, extending the due date for filing Form 10A/10AB, wherein, the time limit has been extended till 30.06.2024, even if any application in Form 10AB of any Trust/Institution has been rejected by the Ld.CIT(E) on or before issuing of the CBDT Circular (No.7/2024) on account of (i) application was furnished after the due date or (ii) application has been furnished under the wrong section.

3. And in such an event, the assessee has been given opportunity to furnish fresh application in Form 10AB within the extended time provided in Para No.3(ii) i.e. **till 30.06.2024;** and since, the assessee's case falls in Para No.4.1 of the ibid Circular No.7/2024 dated 25.04.2024 (supra), the assessee has sought fresh registration and therefore, the present appeal is infructuous.

4. The Ld.CIT-DR didn't object to the contention of the Ld.AR and therefore, we treat the appeal of the assessee as infructuous.



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Kural Aram Foundation

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

Order pronounced on the 27th day of June, 2024, in Chennai.

Sd/-
(मनोज कुमार अग्रवाल)
(MANOJ KUMAR AGGARWAL)
लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-
(एबी टी. वर्की)
(ABY T. VARKEY)
न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,
दिनांक/Dated: 27th June, 2024.
TLN, Sr.PS

आदेश की प्रतिलिपि अग्रेषित /**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF