

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

BEFORE SHRI T.R. SENTHIL KUMAR, JUDICIAL MEMBER
AND
SHRI MAKARAND V. MAHADEOKAR, ACCOUNTANT MEMBER

ITA No.289/Ahd/2024

Assessment Year : -

Namaste Life Health Care Foundation 4-C, Trade Centre Stadium Circle Navrangpura, Ahmedabad - 380 009 PAN: AADCN 2951 M	Vs	The CIT (E) Ahmedabad
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अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
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Assessee by :	(Written Submission)
Revenue by :	Dr. Darsi Suman Ratnam, CIT-DR

सुनवाई की तारीख/Date of Hearing : 27/06/2024
घोषणा की तारीख /Date of Pronouncement: 04/07/2024

आदेश/ORDER

PER MAKARAND V. MAHADEOKAR, ACCOUNTANT MEMBER

This appeal is filed by the Assessee as against the rejection order dated 21/12/2023 passed by the Commissioner of Income-tax (Exemption), Ahmedabad for final registration under section 80G of the Income Tax Act, 1961.

2. Grounds of appeal are as under:

"1. Ld.C.I.T.(Exemption) erred in law and on fact in rejecting the application for approval u/s 80G(5) filed by the Appellant Trust on the ground that the application

filed in Form 10AB has not filed within time limit prescribed and therefore it is non-maintainable.

On facts and circumstances of the case, the action of Ld. CIT(Exemption) of rejecting the application filed for approval u/s 80G (5) of the Act is incorrect and unlawful and the approval u/s. 80G(5) of the Act ought to have been granted to the Appellant Trust.

Ld. C.L.T.(Exemption), while passing the order, nowhere in the Order has doubted the very existence of the trust, its objects and the genuineness of the charitable activities carried out by the appellant Trust.

2. Ld.C.I.T.(Exemption) erred in law and on fact in cancelling the provisional approval granted under clause (vi) of first proviso to sub section (5) of Section 80G on the technical ground that the application filed in Form 10AB for Final Approval has not filed within time limit prescribed and therefore it is non-maintainable.

The assessee reserves its right to add, amend, alter, delete, change or modify any or all grounds of appeal before or at the time of the hearing."

3. At the outset, the assessee-trust informed that it had made fresh application for registration under section 80G of the Act by filing Form No.10AB on 22/05/2024 with Acknowledgment Number 231192080220524 before the Ld.CIT(E) in pursuance to the CBDT Circular No.7 of 2024 dated 25/04/2024, which extended due date of filing Form 10AB for approval under section 80G(5) of the Act upto 30/06/2024 and also enclosed copy of the same.

4. Recording the above submission of the assessee-trust, the appeal filed by the assessee is hereby dismissed with a direction to the Ld.CIT(E) to dispose of the fresh application filed in Form 10AB by the assessee on 22/05/2024 for final registration u/s.80G(5) of the Act, in accordance with law. With this observation, the appeal filed by the assessee is hereby dismissed.

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

Order pronounced in the Open Court on 4th July, 2024 at Ahmedabad.

Sd/-
(T.R. SENTHIL KUMAR)
JUDICIAL MEMBER

Sd/-
(MAKARAND V. MAHADEOKAR)
ACCOUNTANT MEMBER

Ahmedabad, Dated 04/07/2024

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