

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

BEFORE MS. SUCHITRA KAMBLE, JUDICIAL MEMBER  
AND  
SHRI MAKARAND V. MAHADEOKAR, ACCOUNTNAT MEMBER

ITA No.358/Ahd/2024

Assessment Year : -

Dr. Jaimin Vasa Foundation 88, Shri Pankaj Co-op. Housing Society Ltd. Paldi, Ahmedabad - 380 007 PAN: AAETD 1156 A	Vs	The Commissioner of Income Tax (Exemption) Ahmedabad
---	----	--

अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
------------------------	--	--------------------------

Assessee by :	Application (Written Submission)
Revenue by :	Shri Samir Tekriwal, CIT-DR

सुनवाई की तारीख/Date of Hearing : 03/07/2024  
घोषणा की तारीख /Date of Pronouncement: 04/07/2024

**आदेश/ORDER**

**PER SHRI MAKARAND V. MAHADEOKAR, AM:**

This appeal is filed by the Assessee as against the rejection order dated 24/01/2024 passed by the Ld.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.I.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 232428830220524 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 4<sup>th</sup> July, 2024 at Ahmedabad.**

**Sd/-  
(SUCHITRA KAMBLE)  
JUDICIAL MEMBER**

**Sd/-  
(MAKARAND V. MAHADEOKAR)  
ACCOUNTANT MEMBER**

Ahmedabad, Dated 04/07/2024

*टी.सी.नायर, व.नि.स./T.C. NAIR, SY. 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