

आयकर अपीलीय अधिकरण “ए” न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH, CHENNAI

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।
BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं. ITA No.894/Chny/2024

Rotary Club of Chennai Mid City Charitable Trust Y-8, 9 th Street, Anna Nagar, Chennai-600 040.	बनाम/ Vs.	CIT (Exemption) Chennai.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. AAATR-6310-G		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri Girish Kumar (Advocate)- Ld.AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri Nilay Baran Som (CIT) -Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	24-06-2024
घोषणा की तारीख / Date of Pronouncement	:	03-07-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aggrieved by rejection of an application filed in Form No.10AB seeking registration u/s 80G(5)(ii) vide impugned order dated 26.02.2024, the assessee is in further appeal before us. Upon perusal of para-2.2 of impugned order, it could be seen that the assessee commenced its activities on 28.01.2002 and it was granted provisional approval from 02.03.2023 to AY 2025-26. The Ld. CIT(E) has rejected the application on the ground that the application was not filed within

prescribed timeline. Further, there was no extension for filing of this form. Aggrieved, the assessee is in further appeal before us.

2. We find that the time limit to file such applications have now been extended by CBDT vide recent Circular No.07/24 dated 25.04.2024 extending time limit for all such applications to 30.06.2024. Therefore, there remain no grounds for rejection of application by raising the issue of timeline.

3. Considering the facts and circumstances of the case, we set aside the impugned order and direct Ld. CIT(E) to consider the application on merits without raising the issue of timeline.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 3rd July, 2024

Sd/-
(MAHAVIR SINGH)
उपाध्यक्ष / **VICE PRESIDENT**

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

चेन्नई Chennai; दिनांक Dated :03-07-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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