

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.902/Chny/2024

AATRAL Foundation 959, Solangapalayam Pasur Road, Erode-638 154.	बनस/ Vs.	CIT (Exemption) Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AAOCM-6185-H		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी/ Respondent)

अपीलार्थीकी ओरसे/ Appellant by	:	None
प्रत्यर्थीकी ओरसे/ Respondent by	:	Shri Nilay Baran Som (CIT) -Ld.Sr. DR

सुनवाईकी तारीख/ Date of Hearing	:	24-06-2024
घोषणाकी तारीख/ Date of Pronouncement	:	03-07-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aggrieved by rejection of application filed in Form No.10AB on 30.09.2023 for seeking approval under clause (iii) of first proviso to sub-section (5) of Sec.80G vide impugned order dated 11-03-2024, the assessee is in further appeal before us. At the time of hearing, none appeared for assessee.
2. From the record, it emerges that the assessee trust filed an application in Form No.10AB on 30.09.2023 seeking registration under clause (iii) of first proviso to sub-section (5) of Sec.80G. It transpired

that the assessee trust was incorporated on 22.05.2021 and it commenced its activities on 01.12.2021.

3. Upon perusal of impugned order, it could be seen that 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.

4. We find that the time limit to file such applications have 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.

5. 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.

6. The appeal stand allowed for statistical purposes in terms of our above order.

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