

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.911/Chny/2024

Indian Psychiatric Society Tamilnadu Chapter, 12B, 10th Cross East, Thillai Nagar, Tiruchirappalli-620 018.	बनाम/ Vs.	CIT (Exemption) Chennai.
स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No. AABAI-0819-D		
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओर से/ Appellant by	:	Shri Girish Kumar (Advocate)- Ld.AR
प्रत्यर्थी की ओर से/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 application filed in Form No.10AB on 27.09.2023 for seeking approval under clause (iii) of first proviso to sub-section (5) of Sec.80G vide impugned order dated 16-03-2024, the assessee is in further appeal before us.
2. From the record, it emerges that the assessee trust filed an application in Form No.10AB on 27.09.2023 seeking registration under clause (iii) of first proviso to sub-section (5) of Sec.80G. It transpired that the assessee trust was incorporated on 09.05.2016 and it

commenced its activities on 08.03.2017. The assessee was granted provisional approval in Form No.10AC u/s 80G(5)(iv) for the period commencing from 07.04.2022 to AY 2024-25. The first proviso to Sec. 80G(5), provided timeline for an application to be filed under clause (iii) of first proviso to sub-section (5) of Sec.80G. As per sub-clause (iii) of this proviso, the assessee was required to file this application at least before 6 months prior to expiry of provisional approval or within 6 months from the date of commencement of its activities, whichever is earlier. The said timeline was mandatory in nature. As against this, the assessee filed application on 27.09.2023 which was much after expiry of 6 months from commencement of its activities. Accordingly, it was held by Ld. CIT(E) that the application was time barred and liable to be rejected.

2. From the record, it emerges that the assessee trust commenced its activities on 08.03.2017. 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.

3. 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.

4. 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.

5. 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