

**IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD “B” BENCH, AHMEDABAD**

**BEFORE SHRI T.R. SENTHIL KUMAR, JUDICIAL MEMBER AND
SHRI NARENDRA PRASAD SINHA, ACCOUNTANT MEMBER**

ITA No.557/Ahd/2024

Shree Dashkoshi Kadva Patidar Samaj 148, Bhagwat Vidyapith Compound, Sola S.G. Highway, Ahmedabad- 380060 Gujarat. [PAN – AACTS1104P	Vs.	Commissioner of Income Tax (Exemption), Ahmedabad.
(Appellant)		(Respondent)
Assessee by	Shri S N Divatia, AR & Shri Samir Vora, AR	
Revenue by	Shri Aarsi Prasad, CIT-DR	
Date of Hearing	10.07.2024	
Date of Pronouncement	12.07.2024	

ORDER

PER SHRI NARENDRA PRASAD SINHA, AM:

The present appeal is filed by the applicant trust against the order dated 27.02.2024 passed by the Commissioner of Income Tax (Exemption) Ahmedabad, (in short ‘the CIT(Exemption)’), rejecting the application for approval u/s. 80G(5)(iii) of the Income Tax Act, 1961 (hereinafter referred to as ‘the Act’).

2. The application for approval of the Trust under clause (iii) of first Proviso to Sub-Section (5) of Section 80G of the Income Tax Act, 1961 was received in Form No.10AB electronically by the CIT(Exemption) and as per the data available in ITBA the same was filed on 22.09.2023. The ld. CIT(Exemption) observed that the

assessee had got provisional approval u/s 80G(5) of the Act and, therefore, was required to file application in Form 10AB within the time period of at least six months prior to the expiry of the period of provisional approval or within six months of commencement of its activities, whichever was earlier. The CIT(Exemption) noticed that the assessee trust was incorporated on 03/007/1999 and provisional approval was issued to the trust on 24/05/2022. As the present application was filed belatedly by the assessee the CIT (Exemption) issued notice on 25/11/2023 calling for an explanation of the assessee in this regard. In reply dated 31/01/2024 the assessee had submitted that the activities of the trust was started on 03/07/1999 but no explanation for the delay in filing the present application was given. The CIT(Exemption) has observed that the applicant trust was required to file the application in Form 10AB on or before 30/09/2022. As the present application was filed belatedly on 22/09/2023 in Form No.10AB under Section 80G(5) of the Act, the same was rejected by the ld. CIT(Exemption) as non-maintainable.

3. The Ld. AR submitted that the CBDT vide Circular no.7/2024 has extended the time limit for making application for approval of exemption under Section 80G(5) of the Act till 30.06.2024. Accordingly, the assessee has filed a fresh application on 21/05/2024, a copy of which has been brought on record. Therefore, the present appeal be disposed of with a direction to the CIT(Exemption) to consider and approve the fresh application of the assessee.

4. The Ld. DR relied upon the order of the ld. CIT(Exemption).

5. We have heard both the parties and perused all the relevant material available on record. It is pertinent to note that the CBDT vide recent Circular No.7/2024 dated 25th April, 2024, had allowed another opportunity for grant of approval u/s. 80G(5)(iii) of the Act by extending time limit for filing the application in Form No.

10AB till 30.06.2024. The assessee has also filed a fresh application on 21/05/2024 for registration within this extended time limit. Thus, the present appeal filed in respect of dismissal of the applications filed by the assessee under Section 80G(5) of the Act has to be taken inconsonance with the latest Circular No.7/2024 issued by the CBDT dated 25th April, 2024. Since the time limit for application is extended till 30.06.2024, and the assessee has already exercised the option to file the fresh application within the stipulated time issued by the CBDT, therefore, the present appeal is dismissed accordingly. The CIT (Exemption) is duty-bound to consider the fresh application of the assessee in accordance with law and for this purpose no direction of this Tribunal is required.

6. In the result, appeal of the assessee is dismissed.

Order pronounced in the open Court on this 12th July, 2024.

Sd/-

(T.R. SENTHIL KUMAR)
JUDICIAL MEMBER

Ahmedabad : Dated 12/07/2024 *True Copy*

Sd/-

(NARENDRA PRASAD SINHA)
ACCOUNTANT MEMBER

आदेश की प्रतिलिपि □ ग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण, अहमदाबाद