

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH, CHENNAI**

श्री महावीर सिंह, उपाध्यक्ष एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष
**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: 1333/CHNY/2024

**M/s. Kavi Yogi Shuddhananda
Bharati Cultural Foundation,**
No.1, Fourth East Street,
Kamaraj Nagar,
Thiruvanmiyur,
Chennai – 600 041.

**The Commissioner of
Income Tax (Exemption),
Chennai.**

PAN: AADTK 9475A

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri R. Sivaraman, Advocate

प्रत्यर्थी की ओर से/Respondent by

: Shri Nilay Baran Som, CIT

सुनवाई की तारीख/Date of Hearing

: 22.07.2024

घोषणा की तारीख/Date of Pronouncement

: 22.07.2024

आदेश /ORDER

PER MAHAVIR SINGH, VICE PRESIDENT:

This appeal by the assessee is arising out of the order of the Commissioner of Income Tax (Exemption), Chennai dated 14.03.2024, rejecting Form No.10AB filed for seeking approval under clause (iii) of first proviso to section 80G(5) of the Income Tax Act, 1961 (hereinafter the 'Act').

2. The only issue in this appeal of assessee is as regards to the order of CIT(E) rejecting the assessee's application in Form No.10AB filed on 27.09.2023 seeking approval under clause (iii) of first proviso to sub-section (5) of section 80G of the Act as barred by limitation.

3. We have heard rival contentions and gone through facts and circumstances of the case. We noted that the assessee filed application on 27.09.2023 in Form No.10AB seeking approval under clause (iii) of first proviso to sub-section (5) of section 80G of the Act. The CIT(E) noted that the assessee has commenced its activities on 01.04.2021 and hence, the assessee's application is not filed within the time period prescribed therein and therefore, rejected. For rejection, the CIT(E) observed as under:-

4.93. Hence, in view of the above and as explained in para 1 of this order, regarding the second proviso to sub section of section (5) of section 80G of the I.T. Act, 1961, if the application is made under sub-clause (i) or sub-clause (ii) of section (5) of section 80G of the I.T. Act and the Principal Commissioner or Commissioner has not satisfied, he can reject the application as well as cancel the approval of the trust institution.

In view of the above facts and circumstances of the case, its application dated 27 09. 2023 filed in Form No. 10AB under clause (ii) of first proviso to section 80G (5) of the Income Tax Act, 1961, seeking approval u/s. 80G is not maintainable for the reasons stated in para 4.1 to 4.92 of this order and hence its application is rejected and its approval also cancelled.

4. We noted that now this issue stands covered, but in term of CBDT Circular No.7/2024 dated 25th April, 2024, the date has been extended and assessee has already filed fresh Form No.10AB on 03.06.2024, which is within the time limit prescribed as per the above CBDT Circular. In our view this appeal of assessee has become academic, in view of fresh application filed by assessee which is within the time limit as mentioned in the CBDT Circular. The CIT(E) will consider this application and it relates back to earlier application and he will consider accordingly. Accordingly, the appeal of the assessee has become academic and dismissed subject to above observation.

5. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the open court at the time of hearing on 22nd July, 2024 at Chennai.

Sd/-

(मनोज कुमार अग्रवाल)

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(महावीर सिंह)

(MAHAVIR SINGH)

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 22nd July, 2024

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त /CIT, Chennai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF.