

आयकर अपीलीय अधिकरण  
कोलकाता 'बी' पीठ, कोलकाता में  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA 'B' BENCH, KOLKATA**

डॉ. मनीष बोर्ड, लेखा सदस्य  
एवं  
श्री प्रदीप कुमार चौबे, न्यायिक सदस्य  
के समक्ष  
Before

**DR. MANISH BORAD, ACCOUNTANT MEMBER  
&  
PRADIP KUMAR CHOUBEY, JUDICIAL MEMBER**

**I.T.A. No.: 713/KOL/2024  
Assessment Year: N.A.**

***The Purnima Foundation.....Appellant  
[PAN: AACTT 2697 J]***

***Vs.***

***CIT (Exemption), Kolkata.....Respondent***

**Appearances:**

***Assessee represented by:*** K.K. Khemka, A/R.

***Department represented by:*** I. Jamir, CIT D/R.

Date of concluding the hearing : July 1<sup>st</sup>, 2024

Date of pronouncing the order : July 24<sup>th</sup>, 2024

**ORDER**

**Per Pradip Kumar Choubey, Judicial Member:**

The instant appeal filed by the assessee is directed against the order passed by Id. Commissioner of Income-tax (Exemption), Kolkata [in short Id. 'CIT (Exemption)'] in relation to registration applied u/s 80G(5) of the Income Tax Act, 1961 (in brevity the 'Act') dated 12.03.2024.

2. The brief facts of the case of the assessee are that the assessee was granted provisional approval u/s 80G(5)(iv) of the Act in Form-10AC vide order dated 08.03.2023 for a period from 08.03.2023 to AY 2025-26. Subsequently, an application for approval of the Trust u/s 80G(5)(iii) of the Act was filed on 07.09.2023. The Id. CIT (Exemption) has rejected the application thereby

saying that application filed in Form-10AB u/s 80G(5)(iii) of the Act is not maintainable and accordingly the provisional certificate issued to the assessee is hereby cancelled. Ld. Counsel for the assessee challenges the impugned order thereby saying that the ld. CIT (Exemption) erred in rejecting the application u/s 80G(5) of the Act by misinterpreting the provisions of Section 80G(5) of the Act ignoring the fact that appellant had been granted provisional registration.

3. The ld. D/R has supported the impugned order.

4. We have perused the order of ld. CIT (Exemption) and find that it is evident that the applicant/assessee has already commenced and the present application filed in Form-10AB u/s 80G(5)(iii) of the Act has not been filed within the time limit prescribed therein and therefore, the same is liable to be rejected as not maintainable. We have perused the documents filed by the assessee which is as follows:

a) Copy of application in Form-10AB dated 07.09.2023.

b) Copy of Trust deed dated 22.03.2013.

c) Provisional approval order in Form-10AC from 08.03.2023 to AY 2025-26.

d) Copy of Trust deeds.

e) Copy of registration of Trust dated 24.06.2015 u/s 12A of the Act.

f) Copy of 80G(5) certificate granted by ld. CIT (Exemption) dated 24.06.2015.

g) Copy of order in Form-10AC for fresh registration dated 08.03.2023 u/s 12A(1)(vi)(ac) of the Act.

h) Copy of order in Form-10AC u/s 80G(5)(iv) of the Act dated 08.03.2023.

i) Copy of fresh approval u/s 12AB(1)(b) of the Act granting approval of registration dated 20.03.2024 from AY 2023-24 to AY 2027-28.

4.1. It is an admitted fact that the Trust has been registered u/s 12A of the Act with effect from 01.04.2014 under the unique registration number. The

approval shall be valid in perpetuity with effect from 29.01.2015. It is also an admitted fact that as per CBDT Circular No. 7/2024, time has also been extended. We have also perused the cited decision of the assessee and find that the similar issue has come up before the Coordinate Bench and he considering the other judgment of the Coordinate Bench in the case of *Friends of Kolkata vs. CIT (Exemption), Kolkata* in ITA No. 105/KOL/2024 order dated 01.04.2024 held that—

*“Since it was a technical error due to change in the procedure, therefore, the same is liable to be corrected. Respectfully following the above decisions of the Coordinate Benches, cited supra, we allow the appeal and direct the Ld. CIT(E) to consider the application filed by the assessee in Form 10AB as being filed in the relevant prescribed Form which is required for making application for the institutions which are already registered on 01.04.2021 subject to the verification that approval u/s. 80G(5) was granted prior to 01.04.2021 as well and if it is so, the application filed by the assessee will be treated as filed under clause (i) of the first proviso to sec. 80G(5) of the Act. The Ld. CIT(E) will decide the application of the assessee within two months of the receipt of this order in accordance with law.”*

4.2. Keeping in view the present facts of the case, we are of this view that the present case is squarely covered with the judgment of the Coordinate Bench of this Tribunal. Accordingly, the grounds raised by the assessee are allowed for statistical purposes.

5. In the result, the appeal filed by the assessee is allowed for statistical purposes.

**Order pronounced in the open Court on 24<sup>th</sup> July, 2024.**

Sd/-

**[Manish Borad]**

Accountant Member

Dated: 24.07.2024

*Bidhan (P.S.)*

Sd/-

**[Pradip Kumar Choubey]**

Judicial Member

*Copy of the order forwarded to:*

1. **The Purnima Foundation, P-801, Krishna Chandra Dey Sarani, New Alipore, Kolkata, West Bengal, 700053.**
2. **CIT (Exemption), Kolkata.**
3. CIT(A)-
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata.

//True copy //

By order

Assistant Registrar  
ITAT, Kolkata Benches  
Kolkata