

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH 'A', PUNE

BEFORE SHRI INTURI RAMA RAO, JUDICIAL MEMBER  
AND  
SHRI VINAY BHAMORE, ACCOUNTANT MEMBER

**आयकर अपील सं. / ITA No.652/PUN/2024**

Foundation for Peace and Compassionate  
Leadership,  
Oshiana, 8A, Sr.88/1/1/6/8,  
Veerabhadra Nagar, Baner,  
Pune 411045, Maharashtra  
PAN : AADCF8615L

.....अपीलार्थी / Appellant

**बनाम / V/s.**

CIT(Exemption),  
Pune

.....प्रत्यर्थी / Respondent

Assessee by : Shri M.R. Sahu  
Revenue by : Shri Keyur Patel, CIT-DR

सुनवाई की तारीख / Date of Hearing : 11.07.2024

घोषणा की तारीख / Date of Pronouncement : 26.07.2024

**आदेश / ORDER**

**PER INTURI RAMA RAO, AM:**

This is an appeal filed by the assessee trust directed against the order of Id. Commissioner of Income Tax (Exemptions), Pune dated 27.03.2024 denying grant of approval u/s.80G(5) of the Income Tax Act, 1961 (hereinafter also called 'the Act').

2. The appellant is a trust registered u/s.12AB(1)(b) of the Act. It had applied for approval under clause (iii) of the first proviso to sub-section (5) of section 80G. The trust was granted provisional approval vide order dated 02.10.2021 valid upto the A.Y. 2026-27. Subsequently, the appellant trust filed application in Form No. 10AB under clause (iii)

of first provision to sub-section (5) of section 80G of the Act on 29.09.2023. The said application came to be rejected vide impugned order dated 27.03.2024 on the ground that the appellant trust had not filed the application within the prescribed time limit under clause (iii) of first provision to sub-section (5) of section 80G of the Act. According to the Id. CIT(Exemptions), the appellant trust was required to file the application in Form No.10AB for regular approval within six months from the date of provisional approval, i.e. on or before 30.06.2022, or as extended upto 30.09.2022 as per the CBDT Circular No.08/2022 dated 31.03.2022 or within period of six months from the date of commencement of activities, i.e. 01.01.2022 whichever is earlier. Since the activities of the trust was already commenced as on the date of provisional approval, i.e. on 01.11.2022. Since the present application in Form No.10AB was filed by the appellant trust only on 29.09.2023. Therefore, the Id. CIT(Exemptions) denied the grant of approval on the grounds of delay.

3. Being aggrieved, the appellant trust is in appeal before us in the present appeal.

4. The Id. AR submits that the provisional approval which was granted to the appellant trust vide order dated 02.10.2021 is valid upto March, 2025 and the appellant trust is only allowed to file application in Form No.10AB, six months before its expiry. Thus, she submits that since the application was filed on 29.09.2023, the application was well within time and therefore the Id. CIT(Exemptions) cannot reject the grant of approval on the ground of delay.

5. On the other hand, the Id. Sr. DR supporting the order of CIT(Exemptions) submits that no interference by this Tribunal is called for.

6. We heard the rival submissions and perused the material on record. The issue that arises for our consideration is to determine the question whether there is a delay in filing Form No.10AB in terms of provisions of clause (iii) of first proviso to sub-section (5) of section 80G of the Income-tax Act, 1961 as extended by CBDT Circulars. . The appellant trust was formed with the charitable objects, applied for provisional approval which was granted on 02.10.2021 with validity upto March, 2026. In the meanwhile the appellant trust commenced its activities on 01.01.2022. The appellant trust applied for regular approval in Form 10AB on 29.09.2023. The Id. CIT(Exemptions) has denied the grant of regular approval as the application was filed belatedly. According to the Id. CIT(Exemptions) application for grant of regular approval should have been filed on or before 30.06.2022, since the appellant trust has filed the application on 29.09.2023, the application is barred by limitation, accordingly denied the grant of approval u/s.80G(5)(iii) of the Act.

7. The contention of the Id. Counsel for the appellant trust that application was filed within time limits prescribed, as extended by the CBDT in its Circular No.06/2023, dated 24.05.2023 cannot be acceded for the reason that CBDT vide Circular No.6 had not extended the time limit prescribed under clause (iii) of first proviso to section 80G(5) of the Act.

8. We further find the decision of Hon'ble Madras High Court in the case of *Sri Nrisimha Priya Charitable Trust Vs. Central Board of Direct Taxes (2024) 161 taxmann.com 209 (Madras)* which was relied on by the appellant trust also does not come to the aid of the appellant trust, in as much as, the Hon'ble High Court merely declared ultravires the CBDT Circular No.6/2023 dated 24.05.2023, which means that the said circular ceased to exist. In any event, the said circular had not extended

the time limits prescribed under clause (iii) of first proviso to sub-section (5) of section 80G of the Income-tax Act, 1961.

9. We further find that the CBDT Circular No.07/2024 dated 25.04.2024 had extended the time limits prescribed under clause (iii) of first proviso to sub-section (5) of section 80G of the Act till 30.06.2024. However, since the Id.CIT(Exemptions) had already passed the order before issuance of this circular, the present application cannot be said to be within the prescribed time limit as extended by the aforesaid CBDT circular. However, we clarify that the appellant trust is not estopped from filing a fresh application within the extended time limit of 30.06.2024 by virtue of the same circular.

10. It is settled position of law that in the absence of express powers conferred by the statute, the authorities have no power to condone the delay keeping in view the salutary principle of law, and in view of the above discussion, we are of the view that the application filed by the appellant trust is not within the time limits prescribed under clause (iii) of first proviso to sub-section (5) of section 80G of the Act. Therefore, we are of the opinion that that CIT(Exemptions) was justified in rejecting the grant of approval u/s.80G of the Act on the grounds of delay.

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

Order pronounced in the open court on 26<sup>th</sup> July, 2024.

Sd/-  
**VINAY BHAMORE**  
**JUDICIAL MEMBER**

Sd/-  
**INTURI RAMA RAO**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 26<sup>th</sup> July, 2024  
*Satish*

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to :

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The Pr.CIT concerned
4. DR, ITAT, 'A' Bench, Pune
5. गार्ड फाईल / Guard file.

आदेशानुसार / BY ORDER,

//सत्यापित प्रति// True Copy//

वरिष्ठ निजी सचिव / Sr. Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune