

**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH : BANGALORE**

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER
AND
SMT. BEENA PILLAI, JUDICIAL MEMBER**

ITA No. 1055/Bang/2024
Assessment Year : 2022-23

M/s. Sharanamma Diggavi Memorial Educational Trust, Khandal ITGA Cross, Jewargi Road, Kalaburgi – 585 102. PAN: AAHTS3617E	Vs.	The Income Tax Officer (Exemptions), Ward – 1, Gulbarga.
APPELLANT		RESPONDENT

Assessee by	:	Shri Mahesh Kumar .L, Advocate
Revenue by	:	Shri Subramanian .S, JCIT-DR

Date of Hearing	:	03-07-2024
Date of Pronouncement	:	26-07-2024

ORDER

PER BEENA PILLAI, JUDICIAL MEMBER

Present appeal arises out of order dated 26.03.2024 passed by
CIT(A)-2, Gurugram for A.Y. 2022-23.

2. The only issue that is raised by the assessee is regarding disallowing the benefits u/s. 11 and 12 of the act for delay in filing Form 10B.

3. The Ld.AR submitted that assessee had filed a condonation petition before the Ld.CIT(A) which was not considered. He submitted that in the present facts of the case, there was a delay of one month in filing Form 10B due to which the benefit claimed by the assessee u/s. 11 was denied.

4. He placed reliance on the CBDT Circulars No.

Circular No. 6/2023 dated 24/05/2023

Circular 7 dated 25/04/2024,

5. The Ld.AR thus prayed for the issue to be considered on merits.

On the contrary, the Ld.DR relied on the orders passed by Ld.CIT(A).

On the contrary, the Ld.DR submitted that it is only u/s. 119 of the act wherein the CBDT could consider the condonation of delay in filing Form 10B belatedly. He thus relied on the orders passed by authorities below.

We have perused the submissions advanced by both sides in the light of records placed before us.

6. The only issue in this appeal is against the order of CIT(A) rejecting the appeal filed by the assessee for non-filing of Form 10B within the due date.

7. It is noted that the timeline prescribed for filing Form No. 10AB for registration under section 12AB in the case of assessee has been extended vide various CBDT circulars, vide Circular No. 6/2023 dated 24/05/2023 and Circular 7 dated 25/04/2024, after considering the genuine hardship faced by charitable institutions.

We therefore remit this issue to the file of Ld.CIT(A) to condone the delay in filing Form 10B as per the CBDT circular in accordance with law.

We also remand the appeal back to the Ld.CIT(A) to consider the deduction claimed by the assessee in accordance with law. Needless to say that proper opportunity of being heard must be granted to assessee in accordance with law.

Accordingly, the grounds raised by the assessee stands partly allowed for statistical purposes.

In the result, the appeal filed by the assessee stands partly allowed for statistical purposes.

Order pronounced in the open court on 26th July, 2024.

Sd/-
(CHANDRA POOJARI)
Accountant Member

Sd/-
(BEENA PILLAI)
Judicial Member

Bangalore,
Dated, the 26th July, 2024.
/MS /

Copy to:

1. Appellant
3. CIT
5. Guard file

2. Respondent
4. DR, ITAT, Bangalore
6. CIT(A)

By order

Assistant Registrar,
ITAT, Bangalore