

IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH KOLKATA

**Before Dr. Manish Borad, Accountant Member
Shri Pradip Kumar Choubey, Judicial Member**

**I.T.A. No. 736/Kol/2024
Assessment Year: 2024-25**

**The Hayden Hall Trust,
C/o Subash Agarwal & Associates,
Advocates Siddha Gibson,
1, Gibson Lane, Suite 213,
2nd Floor, Kolkata - 700069
[PAN: AABTT0468Q]Appellant**

vs.

**Commissioner of Income Tax (Exemption)
10B, Middle Ton Row,
Kolkata – 700071
Respondent**

**I.T.A. No. 739/Kol/2024
Assessment Year: 2025-26**

**Jnana Jyoti Seva Samiti
C/o Subash Agarwal & Associates,
Advocates Siddha Gibson,
1, Gibson Lane, Suite 213,
2nd Floor, Kolkata - 700069
[PAN: AAATJ8760A]Appellant**

vs.

**Commissioner of Income Tax (Exemption)
Kolkata,
10B, Middle Ton Row,
Kolkata – 700071
Respondent**

Appearances by:

Assessee represented by : Shri Siddharth Agarwal, AR

Revenue represented by : Shri I. Jamir, CIT DR

Date of concluding the hearing : July 02, 2024

Date of pronouncing the order : July 23, 2024

ORDER

Per Dr. Manish Borad, Accountant Member:

The above captioned appeals are directed against the order of Ld. Commissioner of Income Tax (Exemption) dated 07/03/2024 and 01/03/2024.

2. The common grievance in both these appeals is that the Ld. CIT(E) erred in rejecting the application on Form 10AB for approval U/s 80G(5)(iii) of the Act treating as not maintainable solely on account of being filed after the due date. At the outset, the Ld. Counsel for the Assessee submitted that the new Circular No. 7 of 2024 dated 25/04/2024 has been issued by Central Board of Direct Taxes as per which due date of filing in Form 10AB has been extended to 30/06/2024 and therefore appropriate directions may be given to the Ld. CIT(Exemption) to admit the application filed by assessee on Form 10AB filed before 30.06.2024 and decide the same on merits.

3. On the other hand, the Ld. DR support the order both the authorities.

4. We have heard rival submission and perused the material placed before us. We notice that the Assessee(s) namely the Hayden Hall Trust (ITA No. 736/Kol/2024) and Jnana Jyoti Seva Samiti (ITA No. 739/Kol/2024) filed Form 10AB for approval of the trust U/s 80G(5)(iii) of the Act vide application dated 26.09.2023 and 30.09.2023. We notice that the previously due date for file such Form 10A/10AB was only extended upto 30.09.2022 and since applications on Form 10AB were filed by the Assessee(s) beyond extended due date therefore

Ld. CIT(E) rejected the applications as not maintainable. Recently, Circular No. 2024 dated 25.04.2024 has been issued by CBDT extending the due date for filing Form 10AB up to 30.06.2024. Therefore, the applications filed by both the Assessee in Form 10AB now fall within the prescribed time limit and therefore, the same deserves to be admitted and adjudicated by Ld. CIT(Exemption) on merits. Accordingly, we restore the issues raised in the instant two appeals to Ld. CIT(Exemption) and direct him to admit Form 10AB filed by respective Assessee's mentioned (supra) and decide the same in accordance with law and grant approval of the assessee(s) if otherwise found eligible. Needless to mention that sufficient opportunity of being heard to be granted to the Assessee(s). Thus, all the grounds of appeal raised by the Assessee(s) are allowed for statistical purposes.

5. In the result, both the appeals of the assessee(s) are allowed for statistical purposes as per terms indicated above.

Kolkata, the 23rd July, 2024.

Sd/-
[Pradip Kumar Choubey]
Judicial Member

Sd/-
[Dr. Manish Borad]
Accountant Member

Dated: 23.07.2024.
Alindra, PS

Copy of the order forwarded to:

- 1 The Hayden Hall Trust
2. Jnana Jyoti Seva Samiti
3. Commissioner of Income Tax (Exemption), Kolkata
4. CIT(A)-
5. CIT- ,
6. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches