

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
'B' BENCH: CHENNAI

श्री मनु कुमार गिरि, न्यायिक सदस्य एवं श्री जगदीश, लेखक सदस्य के समक्ष  
BEFORE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND  
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1376/Chny/2024

Grantha Research Foundation,  
37, Seevaram, 3<sup>rd</sup> Street,  
Perungudi, OMR,  
Chennai – 600 096.  
[PAN: AADTG 1666M]

**Vs.** The Commissioner of Income  
Tax (Exemptions),  
Chennai.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by  
प्रत्यर्थी की ओर से /Respondent by

: None  
: Shri V. Nandakumar, CIT

सुनवाई की तारीख/Date of Hearing

: 24.07.2024

घोषणा की तारीख /Date of Pronouncement

: 31.07.2024

आदेश / ORDER

**PER JAGADISH, A.M :**

Aforesaid appeal filed by the assessee is against the order of Learned Commissioner of Income Tax (Exemption), Chennai [hereinafter "CIT(E)"] dated 18.03.2024 seeking registration u/s.80G of the Income tax Act, 1961 (hereinafter "the Act").

2. The Ld. CIT(E) rejected the application for registration on the ground that the application was filed beyond the prescribed due date

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and that the Commissioner of Income Tax has no power to condone the delay in filing the application in Form 10AB.

3. We have heard the arguments of both the sides and perused the relevant material available on record. It is noted that subsequent to the order of Ld. CIT(E), the Central Board of Direct Taxes has issued a Circular No.07 of 2024 dated 25.04.2024 and has extended date for filing such applications up to 30.06.2024 for all such cases including the assessee. The relevant para of the circular is as under :

*“4.1 Further, in cases where any trust, institution or fund has already made an application in Form No. 10AB, and where the Principal Commissioner or Commissioner has passed an order rejecting such application, on or before the issuance of this Circular, solely on account of the fact that the application was furnished after the due date or that the application has been furnished under the wrong section code, it may furnish a fresh application in Form No. 10AB within the extended time provided in paragraph 3(ii) i.e. 30.06.2024.”*

4. As the assessee has already been provided an opportunity to make fresh application, the appeal filed to reconsider the application becomes infructuous. However, in case the assessee has not filed a fresh application before 30.06.2024, the application in Form No.10AB earlier submitted may be reconsidered by the Ld. CIT(E), in view of

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decision of Hon'ble Madras High Court in the case of *Shri Nrisimha Priya Charitable Trust vs. CBDT [2024] 161 taxmann.com 209 (Mad)*.

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

*Order pronounced on 31<sup>st</sup> July, 2024.*

**Sd/-**  
(मनु कुमार गिरि)  
(Manu Kumar Giri)  
न्यायिक सदस्य / Vice President

**Sd/-**  
(जगदीश)  
(Jagadish)  
लेखा सदस्य / Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 31<sup>st</sup> July, 2024.  
EDN/-

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