

**आयकर अपीलीय अधिकरण “ए” न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“A” BENCH, CHENNAI**

**माननीय श्री महावीर सिंह, उपाध्यक्ष एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।**  
**BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**आयकर अपील सं. ITA No.1328/Chny/2024**

<b>Marina Beach Pigeon Feeding Centre</b> 181, Lloyds Road, Gopalapuram, Chennai-600 086.	<b>बनाम/</b> <b>Vs.</b>	<b>CIT(Exemptions)</b> Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. <b>AAHTM-4375-R</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकी ओरसे/ <b>Appellant by</b>	:	Shri Kamal Chordia (CA)-Ld.AR
प्रत्यर्थीकी ओरसे/ <b>Respondent by</b>	:	Shri Nilay Baran Som (CIT) -Ld.Sr. DR

सुनवाईकी तारीख/ <b>Date of Hearing</b>	:	22-07-2024
घोषणाकी तारीख / <b>Date of Pronouncement</b>	:	08-08-2024

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aggrieved by rejection of an application filed in Form No.10AB on 23.09.2023 seeking approval under clause (iii) of first proviso to sub-section (5) of Sec.80G vide impugned order dated 16.03.2024, the assessee is in further appeal before us. The Ld. CIT(E) rejected the application by raising the issue of timeline. Aggrieved, the assessee is in further appeal before us.

2. The Ld. AR, at the outset, submitted that the relevant timeline has recently been extended by CBDT vide Circular No.07/24 dated 25-04-2024 extending time limit for all such applications to 30.06.2024.

Pursuant to the same, the assessee has filed another application on 27.04.2024. The Ld. AR thus submitted that this appeal has become merely academic in nature. The same has not been disputed by revenue.

3. In the result, the appeal stand dismissed as infructuous.

*Order pronounced on 8<sup>th</sup> August, 2024*

*Sd/-*  
**(MAHAVIR SINGH)**  
उपाध्यक्ष / **VICE PRESIDENT**

*Sd/-*  
**(MANOJ KUMAR AGGARWAL)**  
लेखा सदस्य / **ACCOUNTANT MEMBER**

चेन्नई Chennai; दिनांक Dated :08-08-2024  
*DS*

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT Chennai.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF