

IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH KOLKATA

**Shri Sonjoy Sarma, Judicial Member and
Shri Rakesh Mishra, Accountant Member**

I.T.A. No. 664/Kol/2024

**Manipur Jesuit Educational Society,
C/o Subash Agarwal & Associates,
Advocates Siddha Gibson,
1, Gibson Lane, Suite 213,
2nd Floor, Kolkata - 700069**

[PAN: AAATM5331N] Appellant

vs.

**CIT (Exemption), Kolkata,
Income Tax Office, Middleton Road,
Kolkata - 700071**

..... Respondent

Appearances by:

Assessee represented by : Shri Siddharth Agarwal, Advocate
Department represented by : Shri Rakesh Kumar Das, CIT, DR

Date of concluding the hearing : August 07, 2024

Date of pronouncing the order : August 08, 2024

ORDER

Per Sonjoy Sarma, Judicial Member:

The caption appeal filed by the assessee is directed against the order passed by the Ld. Commissioner of Income Tax (Exemption), Kolkata [in short Ld. 'CIT(Exemption)'] in relation to registration applied under section 80G(5)(iii) of the Income Tax Act, 1961 (in brevity the 'Act') dated 01.03.2024.

2. At the outset, Id. Counsel for the assessee stated before the Bench that the assessee is a charitable society and has been granted provisional approval u/s 80G(5)(iv) of the Act in Form 10AC vide order dated 24.12.2022 for a period commencing from 24.12.2022 to AY 2025-26. Subsequently, assessee also filed an application for registration u/s 80G(5)(iii) of the Act electronically on 26.09.2023 in

Form 10AB under Rule 17A of the Income Tax Rules, 1962. However, the claim of the assessee was rejected by the Ld. CIT(E).

3. Aggrieved by the above order assessee is in appeal before this Tribunal. However, in the intervening time CBDT has recently issued a circular bearing No. 7/24 by which extended the benefit of due date for filing Form 10A/10AB up to 30.06.2024 by stating in para 4.1 of the said Circular 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. In view of the above circular issued by CBDT, Ld. AR has filed fresh application for registration in Form No. 10AB, under section 80G5(iii) of the Act dated 22.05.2024 and same is pending for disposal. Therefore, the Ld. AR prayed before the Bench to allow him to withdraw the cases since the matter became infructuous.

5. On the other hand, Ld. DR was fair enough not to object to the such prayer made by Ld. AR before this Bench.

6. After hearing the submissions of both the parties and perusing the material available on record, we allow the assessee to withdraw the captioned appeal.

7. In the result, the appeal filed by the assessee is dismissed as withdrawn.

Kolkata, the 8th August, 2024.

Sd/-
[Rakesh Mishra]
Accountant Member

Sd/-
[Sonjoy Sarma]
Judicial Member

Dated: 08.08.2024.

AK, PS

Copy of the order forwarded to:

- 1 Manipur Jesuit Educational Society
2. CIT (Exemption), Kolkata
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches