

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "A" BENCH

**Before: Shri T.R. Senthil Kumar, Judicial Member And
Shri Makarand Vasant Mahadeokar, Accountant Member**

**ITA No. 290/Ahd/2024
Assessment Year: NA**

Navgujarat Foundation 2 nd Floor Above P And T Dispensary, Navgujarat Trust Building Usmanpura, Ahmedabad-380014 PAN: AAATN5306L (Appellant)	Vs	Commissioner of Income Tax- (Exemption), Ahmedabad (Respondent)
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**Assessee Represented: Written Submission
Revenue Represented: Shri H. Phani Raju, CIT-DR**

Date of hearing : 20-08-2024
Date of pronouncement : 21-08-2024

आदेश/ORDER

PER : T.R. SENTHIL KUMAR, JUDICIAL MEMBER:-

This appeal is filed by the Assessee as against the order dated 20.12.2023 passed by the Commissioner of Income Tax (Exemption), Ahmedabad denying final Registration under section 80G of the Income Tax Act, 1961 (hereinafter referred to as 'the Act').

2. None appeared on behalf of the assessee but a written submission dated 09-07-2024 filed by the Trustee wherein the assessee-Trust has made fresh application for Registration under section 80G of the Act by filing Form No. 10AB on 25-04-2024 with Acknowledgement No. 240823170250524 before the Ld. CIT(E) in pursuance to the CBDT Circular No. 7 of 2024 dated 25-04-2024, which extended due date of filing Form 10AB for approval under-section 80G(5) of the Act upto 30-06-2024 and also enclosed copy of the same. Ld. CIT-DR appearing for the Revenue has no objection in dismissing this appeal and directing Ld. CIT(E) to consider the Application on merits.

3. Recording the above submission of the assessee-Trust the appeal filed by the assessee is hereby dismissed with a direction to the Ld. CIT(E) to dispose-of the fresh application filed in Form 10AB by the assessee on 25-04-2024 for final Registration u/s. 80G(5) of the Act, in accordance with law. With this observation, the appeal by the assessee is hereby dismissed.

4. In the result, the appeal filed by the Assessee is dismissed.

Order pronounced in the open court on 21-08-2024

Sd/-
(MAKARAND VASANT MAHADEOKAR)
ACCOUNTANT MEMBER True Copy
Ahmedabad : Dated 21/08/2024

Sd/-
(T.R. SENTHIL KUMAR)
JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee

2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद