

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
'C' BENCH: CHENNAI**

श्री एबी टी. वर्की, न्यायिक सदस्य एवं  
श्री जगदीश, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND  
SHRI JAGADISH, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.952/Chny/2024  
निर्धारणवर्ष/Assessment Year: -

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| Kovai Makkal Sevai Maiyam,<br>392 Sai Tower,<br>2 <sup>nd</sup> Floor, 100 Feet Road,<br>Coimbatore - 641 012. | v. | The CIT (Exemptions),<br>Chennai.      |
| [PAN: AADTK 7804 P]  |    |  |
| (अपीलार्थी/Appellant)  |    | (प्रत्यर्थी/Respondent)                |
| अपीलार्थी की ओर से/ Appellant by   | :  | Shri G. Tarun, Advocate                |
| प्रत्यर्थी की ओर से /Respondent by   | :  | Shri R. Clement Ramesh –<br>Kumar, CIT |
| सुनवाईकीतारीख/Date of Hearing  | :  | 19.07.2024                             |
| घोषणाकीतारीख /Date of Pronouncement  | :  | 23.08.2024                             |

**आदेश / ORDER**

**PER ABY T. VARKEY, JM:**

This is an appeal preferred by the assessee against the order of the Learned Commissioner of Income Tax (Exemptions), (hereinafter in short "the Ld.CIT(E)"), Chennai, dated 14.12.2023 rejecting application filed by the assessee seeking approval u/s.80G(5) of the Income Tax Act, 1961 (hereinafter in short "the Act").

2. At the outset, we note that there is delay of '56' days in filing this appeal. Having gone through the contents of the application for



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condonation of delay, we are satisfied that there was sufficient cause for condoning the delay and we condone the delay and proceed to adjudicate with the grounds of appeal of the assessee.

**3.** The brief facts are that the assessee Trust was incorporated on 10.10.2018 and had filed application dated 22.03.2022 for registration u/s.80G(5)(iv) of the Act in Form 10A and was granted provisional approval u/s.80G(5)(iv) of the Act on 29.03.2022 to AY 2024-25. Thereafter, the assessee filed an application on 30.06.2023 for regular approval u/s.80G(5)(ii) of the Act instead of filing its application under clause (iii) of first proviso to sec.80G(5) of the Act. According to the Ld.CIT(E), the assessee has erroneously filed the application dated 30.06.2023 in Form 10AB seeking regular approval under clause (ii) of first proviso to sec.80G(5) of the Act which covers the cases, which are already approved and which seeks re-approval. Since, the assessee has been granted only provisional approval, according to the Ld.CIT(E), the application filed on 30.06.2023 is not maintainable and passed the impugned order dated 14.12.2023.

**4.** It has been brought to our notice that the assessee has filed another application on 04.06.2024 for regular registration u/s.80G of the Act as per Circular No.07/2024 dated 25.04.2024, which application is pending before the Ld.CIT(E) as on date.



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**5.** In the light of the aforesaid contemporary developments brought to our notice and taking note of the CBDT Circular No.7/2024 dated 25.04.2024, wherein, the CBDT has extended the time limit to file such applications before 30.06.2024; and taking note that the assessee has filed application on 04.06.2024 which is pending for orders of the Ld.CIT(E) on merits, we set aside the impugned order of the Ld.CIT(E) dated 14.12.2023 and restore the matter of approval back to his file and the Ld.CIT(E) may consider any one of the applications of the assessee on merits [whichever the system/software permits]. The assessee can pursue the application filed as noted (supra) before the Ld.CIT(E) and the Ld.CIT(E) to pass order on merits, in accordance to law.

**6.** In the result, appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on the 23<sup>rd</sup> day of August, 2024, in Chennai.

**Sd/-**  
(जगदीश)  
**(JAGADISH)**

लेखा सदस्य/**ACCOUNTANT MEMBER**

**Sd/-**  
(एबी टी. वर्की)  
**(ABY T. VARKEY)**

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 23<sup>rd</sup> August, 2024.

**TLN, Sr.PS**



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आदेश की प्रतिलिपि अग्रेषित / **Copy to:**

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