

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "B" BENCH

**Before: Shri T.R. Senthil Kumar, Judicial Member
And Shri Narendra Prasad Sinha, Accountant Member**

**ITA No: 735/Ahd/2024
Assessment Year: NA**

Manas Yog Seva Trust Plot No.-4, Indiranagar, Sector-24, Gandhinagar, Gujarat 382025 PAN: AAHTM3544L (Appellant)	Vs	Commissioner of Income Tax (Exemption), Ahmedabad (Respondent)
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Assessee Represented: None
Revenue Represented: Shri Sudhendu Das, CIT-DR

Date of hearing : 21-08-2024
Date of pronouncement : 27-08-2024

आदेश/ORDER

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

This appeal is filed by the Assessee as against the order dated 22.03.2023 passed by the Commissioner of Income Tax (Exemption), Ahmedabad denying final Registration under section 80G(5) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act').

2. Today is the 4th time of hearing of this appeal, none appeared on behalf of the assessee. Though there is a Letter of Authority in favour of C.A. Shri Chintan A. Thakkar, he failed to represent the

case even in the previous hearings. Further there is a delay of 331 days in filing the above appeal. The condonation of delay was not in proper stamp paper and not by way of an Affidavit. However in the interest of justice, we requested Ld. D.R. to verify whether the assessee-trust has filed fresh application pursuant to 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 up to 30-06-2024.

3. Ld. CIT-DR obtained information from the Office of Ld. CIT(E) that the assessee has made fresh application in Form 10AB on 30-04-2024 seeking approval under section 80G(5) of the Act.

4. Recording the above submission of the Ld. D.R., the present appeal filed by the assessee is hereby dismissed with a direction to the Ld. CIT(E) to dispose-of the application filed on 30-04-2024 in Form 10AB in accordance with law.

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

Order pronounced in the open court on 27-08-2024

Sd/-
(NARENDRA PRASAD SINHA)
ACCOUNTANT MEMBER
Ahmedabad : Dated 27/08/2024

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

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