

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "H" DELHI**

**BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER
AND
SHRI SUDHIR PAREEK, JUDICIAL MEMBER**

ITA No.1426/Del/2024
Assessment Year 2023-24

Zad Education Society 941/19, Arya Nagar, Rohtak Haryana	Vs.	CIT, ITO (Exemption) Rohtak
TAN/PAN: AAAAZ0402E		
(Appellant)		(Respondent)

Applicant by:	None		
Respondent by:	Ms. Sapna Bhatia, CIT-DR		
Date of hearing:	15	07	2024
Date of pronouncement:	27	08	2024

ORDER

PER PRADIP KUMAR KEDIA - A.M.:

The captioned appeal has been filed at the instance of the assessee against the order of the Commissioner of Income Tax (Exemption), Chandigarh [CIT(E)] dated 19.03.2024 passed under Section 80G(5) of the Income Tax Act, 1961 (the Act).

2. As per the grounds of appeal, the assessee has challenged the order dated 19.03.2024 passed by CIT(E) denying approval of the Trust sought under Section 80G(5) of the Act.

3. On perusal of the records, it is observed that the assessee has filed an application for approval of the Trust under Section 80G(5) of the Act electronically on 29.09.2023 in prescribed Form No.10AB r.w. Rule 11AA of the Income Tax Rules, 1962. The

CIT(E) however rejected the application as not maintainable in the light of embargo placed under clause (iii) of first proviso to subsection (5) of Section 80G of the Act.

4. When the matter was called for hearing, none appeared for the assessee. It is seen from the record that opportunities were given in the past as well. Accordingly, the matter is proceeded *ex-parte*.

5. The submissions made on behalf of the Revenue are reproduced hereunder:

“That, on 29.09.2023, the applicant namely Zad Education Society submitted Form 10AB electronically, seeking approval under Section 80G(5) of the Income Tax Act, 1961.

The perusal of records show that the trust was incorporated on 20.08.2013, and provisional approval was granted on 30.06.2022, valid until A.Y 2025-26. However, the Commissioner of Income Tax (Exemptions) dismissed the application, citing that it was not filed within the prescribed time limit under Section 80G(S)(iii). In Para No. 9.2 of the order, the CIT(E) has stated that as per Circular No.6 of 2023, there was no extension in due date for filing Form 10AB under clause (iii) of the first proviso to subsection (5) of Section 80G of the Act. Accordingly, the application of the applicant was considered time barred.

Notably, the CBDT has issued Circular No. 07/2024 dated 25.04.2024, extending the due date for filing Form 10A/10AB from 30.09.2023 to 30.06.2024 including Form 10AB field clause (iii) of the first proviso to subsection (5) of Section 80G of the act. The CIT(E) has informed verbally that a revised Form 10AB has been received in the case of the applicant. Accordingly, the present appeal become infructuous. The Hon'ble Bench may either dismiss the appeal or set it aside to CIT(E), as deem fit.”

6. In the light of the submissions made on behalf of the Revenue, the matter is set aside to the CIT(E) for fresh determination of the maintainability of the application and approval sought under Section 80G of the Act. It shall be open to the assessee to furnish such explanation and adduce such evidence

before the CIT(E) as may be advised. The CIT(E) shall pass speaking order after giving reasonable opportunity.

7. In the result, the appeal of the assessee is allowed *ex-parte* for statistical purposes.

Order pronounced in the open Court on 27 August, 2024.

Sd/-
[SUDHIR PAREEK]
JUDICIAL MEMBER

Sd/-
[PRADIP KUMAR KEDIA]
ACCOUNTANT MEMBER

DATED: August, 2024
Prabhat