

आयकर अपीलीय अधिकरण, हैदराबाद पीठ में
**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES “B” , HYDERABAD**

**BEFORE SHRI K. NARASIMHA CHARY, JUDICIAL MEMBER
AND
SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER**

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| ITA No.704/Hyd/2024 | | |
| Assessment Year: 2024-25 | | |
| Sankalp Charitable Society, Tirupati. PAN : ABGTS9509K | Vs. | The Commissioner of Income Tax (Exemptions), Hyderabad. |
| (Appellant) | | (Respondent) |
| Assessee by: | Shri E. Phalguna Kumar, C.A. | |
| Revenue by: | Shri Kumar Pranav, CIT-DR | |
| Date of hearing: 19.09.2024 | | |
| Date of pronouncement: 23.09.2024 | | |

ORDER

PER MADHUSUDAN SAWDIA, A.M.

This appeal is filed by Sankalp Charitable Society (“the assessee”), feeling aggrieved by the order passed by the learned Commissioner of Income Tax (Exemptions), Hyderabad, (“Ld. CIT(E)”), dated 24.05.2024 for the A.Y. 2024-25.

2. At the outset, it is observed that there is a delay of two days in the filing of this appeal, for which the assessee has filed a condonation petition along with affidavit. After considering the contents of the condonation petition and hearing the Ld. DR, the delay of two days in filing of this appeal by the assessee is condoned and the appeal is admitted for hearing.

3. During the proceedings before us, the Ld. AR submitted that the assessee had applied for registration u/s 12AB as well as for approval u/s 80G of the Income Tax Act, 1961("the Act") in Form No.10AB separately. After perusing the application of the assessee, the Ld. CIT(E) granted the registration u/s 12AB. However, the Ld. CIT(E) rejected the application for registration u/s 80G of the Act contending that the assessee had selected section code 80G(5)(iv)(B) in stead of 80G(5)(ii) and directed the assessee to apply afresh before the extended due date of 30/06/2024 in leu of CBDT Circular No.7/2024 dated 25/04/2024. The Ld. AR further submitted that the assessee could not apply for registration u/s 80G of the Act before 30/06/2024 by filing a fresh form no. 10AB due to short availability of time and technical glitches. Therefore, the Ld. AR prayed before the Bench for grant of one more opportunity to apply for registration u/s 80G of the Act by filing a fresh form no. 10AB.

4. Per contra, Ld. DR supported the order of Ld. CIT(E) and pleaded to uphold the order passed by Ld. CIT(E).

5. We have heard both the parties and perused the material on record. On perusal of the order of Ld. CIT(E), it is clear that the Ld. CIT(E) rejected the application of the assessee for registration u/s 80G of the Act contending that the assessee had selected section code 80G(5)(iv)(B) instead of 80G(5)(ii) while filing form no. 10AB and directed the assessee to apply afresh before the extended due date of 30/06/2024 in leu of CBDT Circular No. 7/2024 dated 25/04/2024. However, the assessee could not apply for registration u/s 80G of the Act before 30/06/2024 by filing a fresh form no. 10AB due to short availability of time and technical glitches. Considering the fact that the delay caused was not intentional and in view of the principles of natural justice, we are of the considered opinion that one more opportunity should be provided to the assessee to file Form 10AB afresh. Therefore, we set aside the impugned order and direct the Ld. CIT(E) to afford one more opportunity to the assessee to file Form 10AB afresh and decide the issue for grant of registration u/s 80G as per the law. The Ld. CIT(E) shall provide an opportunity of being heard to the assessee before deciding the issue. Accordingly, grounds of the assessee are allowed for statistical purpose.

6. In the result, the appeal of the assessee is allowed for statistical purpose.

Order pronounced in the Open Court on 23rd September, 2024.

Sd/-
(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Sd/-
(MADHUSUDAN SAWDIA)
ACCOUNTANT MEMBER

Hyderabad,
Dated 19th September, 2024.
** TYNM, Sr.P.S.*

Copy to:

| S.No | Addresses |
|------|---|
| 1 | Sankalp Charitable Society, 9-109/52/7 Lakshmi Nagar Colony, Renigunta Road, Settipalli - 517506, Andhra Pradesh. |
| 2 | The Commissioner of Income Tax (Exemptions), Hyderabad. |
| 3 | Prl.CIT (Exemptions), Hyderabad. |
| 4 | DR, ITAT Hyderabad Benches |
| 5 | Guard File |

By Order