

**आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़**  
**IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH**  
**BENCH 'B' CHANDIGARH**

**BEFORE: SHRI A.D.JAIN, VICE PRESIDENT AND**  
**SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER**

**आयकर अपील सं./ITA No. 290/CHD/2024**

निर्धारण वर्ष / Assessment Year : 2024-25

Ornay Foundation, Panchkula, C/o Shri Tej Mohan Singh, Advocate #527, Sector 10-D, Chandigarh.	बनाम VS	The CIT (Exemptions), Chandigarh.
स्थायी लेखा सं./PAN /TAN No: AADCO9771G		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Tej Mohan Singh, Advocate

राजस्व की ओर से/ Revenue by : Smt. Kusum Bansal, CIT, DR

तारीख/Date of Hearing : 25.09.2024

उद्घोषणा की तारीख/Date of Pronouncement : 08.10.2024

**PHYSICAL HEARING**

**आदेश/ORDER**

**PER A.D.JAIN, VICE PRESIDENT**

This is an appeal filed by the assessee against the order of ld. CIT(Exemptions) Chandigarh dated 13.03.2024 pertaining to assessment year 2024-25.

2. During the courses of hearing, the ld. AR submitted that the assessee had moved an application u/s 80G of the Income Tax Act before the ld. CIT (Exemption) on 22.09.2023

electronically. A notice was issued to the assessee on 26.10.2023 through ITBA to specify the date of commencement of activities by the Trust as well as details/documents. In response to the said notice, the assessee furnished reply vide letter dated 29.11.2023 alongwith annexures which were considered by the ld. CIT (Exemptions) and it was noticed that the activities commenced on 27.02.2023 and the date of filing of application in Form No.10AB is 22.09.2023, which is after expiry of six months of commencement of its activity. Therefore, the ld. CIT (Exemptions) rejected the application of the assessee holding it as non-maintainable without going into the merits of the application.

3. Against the said decision of the ld. CIT (Exemptions), the assessee is in appeal before this Tribunal.

4. The ld. AR has submitted that the CBDT vide Circular No. 7/2024 has extended the time limit for filing Form 10AB upto 30.06.2024 for approval under Section 80G, therefore, the ld. Counsel for the assessee has requested that the matter may be set aside to the file of the ld. CIT (Exemptions) to decide the same afresh.

5. The ld. DR has not raised any objection to the request of the assessee.

6. We have heard the parties and have perused the material on record. We find that the CBDT vide Circular No. 07/2024 dated 25/04/2024 has provided that where the Principal Commissioner or Commissioner has passed an order rejecting such application, on or before the issuance of the Circular, solely on account of the fact that the application was furnished after the due date or that the application has been furnished under the wrong section code, it may furnish afresh application in Form No. 10AB within the extended time provided in paragraph 3(H) i.e. 30/06/2024. In the present case, we are of the considered opinion that the application of the assessee deserves to be examined on merits and cannot be dismissed as barred by limitation.

7. In light of the same, we remit the matter to the file of the ld CIT(E) to admit the application of the assessee as filed within the stipulated period and examine the same on merits as per law after providing reasonable opportunity to the assessee. Needless to say, the assessee shall cooperate in the fresh proceedings before the CIT(E).

8. In the result, the appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced on 08.10.2024.

**Sd/-**

**sd/-**

**(KRINWANT SAHAY)**  
**ACCOUNTANT MEMBER**

**(A.D.JAIN )**  
**VICE PRESIDENT**

“Poonam”

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
5. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,  
सहायक पंजीकार/ Assistant Registrar