

**IN THE INCOME TAX APPELLATE TRIBUNAL
“D” BENCH, AHMEDABAD**

**BEFORE DR. BRR KUMAR, ACCOUNTANT MEMBER &
SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER**

I.T.A. No.804/Ahd/2024
(Assessment Year: N.A.)

Prayas Charitable Trust, A-4-3, Suvidha Apartments, Nr. Jivraj Park, Vejalpur, Ahmedabad-380058	Vs.	Commissioner of Income Tax (Exemption), Ahmedabad
[PAN No.AAETP9768Q]		
(Appellant)	..	(Respondent)

Appellant by :	None
Respondent by:	Shri Prothviraj Meena, CIT-DR
Date of Hearing	22.10.2024
Date of Pronouncement	22.10.2024

ORDER

PER SIDDHARTHA NAUTIYAL - JUDICIAL MEMBER:

This appeal has been filed by the Assessee against the order passed by the Ld. Commissioner of Income Tax (Exemption), (in short “Ld. CIT(E)”), Ahmedabad vide order dated 13.03.2024.

2. The Assessee has taken the following grounds of appeal:-

“1. The learned Commissioner of Income Tax (Exemption) has erred in rejecting the application filed by the Appellant Trust on the ground that the application filed in Form 10AB has not filed within time limit prescribed and therefore it is non-maintainable. On facts and circumstances of the case, the action of Ld. CIT(Exemption) of rejecting the application filed u/s. 80G(5) of the Act is incorrect and unlawful and the approval u/s. 80G(5) of the Act ought to have been granted to the Appellant Trust. The same please be held now.

2. The learned Commissioner of Income Tax (Exemption) has erred in rejecting the application filed u/s 80G(5)(iii) of the Act stating that the delay in filing of application cannot be condoned by him. It is submitted that the delay in filing of Application u/s 80G(5)(iii) in only because of bonafide reasons and circumstances prevailing beyond the control of the Appellant Trust at that time. On facts and circumstances of the case, it is prayed before your honours that delay in application filed in Form 10AB u/s 80G(5)(iii) of the Act dated 30-09-2023 may please be condoned and necessary directions may please be given to Ld. CIT(Exe.) for granting approval u/s. 80G(5)(iii) considering merits of the case. The same please be held accordingly.

- 2-

3. *The order passed by the learned Commissioner of Income Tax (Exemption) is bad in law and contrary to the provisions of law and facts. It is submitted that the same be held so now.*

4. *Your appellant craves leave to add, alter and/or to amend all or any of the grounds before the final hearing.”*

3. At the time of hearing none appeared on behalf of the assessee.

4. In the present case the assessee got provisional approval under Section 80G(5)(iii) of the Act and was required to file application in Form No.10AB. The due date for filing of Form No. 10AB was 20.11.2022 which the assessee failed to adhere, which laid to dismissal of the application by the Ld. CIT(E) as non-maintainable.

5. As per Circular No. 7/2024 dated 25.04.2024 the Board has allowed filing for fresh application in Form No. 10AB. The Ld. CIT(E) may decide the case of the assessee considering the Boards Circular.

6. In view of the above observations, the matter is restored to the file of CIT(Exemptions), for de-novo consideration, after giving due opportunity of being heard and with the direction not to disentitle the assessee for grant of registration only on the grounds as mentioned in its order for rejecting the application filed by the assessee trust.

7. In the result, the appeal of the assessee is allowed for statistical purposes.

This Order is pronounced in the Open Court on 22/10/2024

Sd/-
(DR. BRR KUMAR)
ACCOUNTANT MEMBER

Ahmedabad; Dated 22/10/2024

TANMAY, Sr. PS

Sd/-
(SIDDHARTHA NAUTIYAL)
JUDICIAL MEMBER

TRUE COPY

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad