

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

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

I.T.A. No.819/Ahd/2024
(Assessment Year: N.A.)

Comprehensive Blood And Cancer Care Foundation, 204/205, Second Floor Radhe Fortune Arcade, Gandhinagar-382428	Vs.	Principal Commissioner of Income Tax (Exemption), Ahmedabad
[PAN No.AACTC8665K]		
(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 DR. BRR KUMAR - ACCOUNTANT 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 21.02.2024.

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

“1. On the facts and circumstances of the case and in law, the Ld. Commissioner of Income-tax (Exemption) [‘the CIT(E)’] erred in rejecting the application filed under section 80G(5)(iii) of the Act, without issue of show cause notice before rejecting the application and thereby violating the principles of natural justice.

Without prejudice to Ground No. 1 above:

2. On the facts and circumstances of the case and, in law, the CIT(E) erred in rejecting the application filed u/s. 80G(5)(iii) on the limitation ground that the application has been filed beyond the prescribed time of 6 months from the commencement of the activities, and therefore, held as not maintainable.

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3. *On the facts and circumstances of the case and, in law, the Ld. Commissioner of Income-tax (Exemption) [‘the CIT(E)’] further erred in cancelling the provisional registration granted under section 80G of the Act.*

Without prejudice to Ground No.1,2&3 above:

4. *On facts and circumstances of the case and in law, it is prayed before Your Honours that delay in application filed u/s 80G(5) of the Act may please be condoned and necessary directions may please be given to Ld. CIT(E) for granting approval u/s 80G(5)(iii), considering merits of the case.*

5. *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. At the outset, we observe that the appeal is time barred by 02 days. The delay of 02 days is condoned on due consideration of facts and owing to smallness of delay causing no perceptible prejudice to other side.

5. The Ld. CIT(E) rejected the application filed in Form No. 10AB for final approval under Section 80G(5)(iii) of the Act. The said application has been rejected on the ground that it has not been filed within the time prescribed.

6. However, based on the Circular of the CBDT No. 07/2024 dated 25.04.2024 the assessee has filed fresh application before the Ld. CIT(E). Since, the assessee has filed fresh application before the Ld. CIT(E), the appeal before us becomes infructuous and hence being dismissed.

7. In the result, the appeal of the assessee is dismissed.

The order is pronounced in the open Court on 22.10.2024

Sd/-
(SIDDHARTHA NAUTIYAL)
JUDICIAL MEMBER

Ahmedabad; Dated 22/10/2024
TANMAY, Sr. PS

Sd/-
(DR. BRR KUMAR)
ACCOUNTANT MEMBER

TRUE COPY

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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