

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई।
**IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH: CHENNAI**

श्री एबी टी. वर्की, न्यायिक सदस्य एवं
श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.1698/Chny/2024
निर्धारण वर्ष/Assessment Year: -

Sri Sukar Public Charitable Trust, New No.29, Old No.13A, V Trust Cross Street, Mandavellipakkam, Chennai-600 028.	v.	The CIT (Exemptions), Chennai.
[PAN: AAETS 0291 D]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr.D. Anand, Advocate
प्रत्यर्थी की ओर से /Respondent by	:	Mr. Nilay Baran Som, CIT
सुनवाईकीतारीख/Date of Hearing	:	21.08.2024
घोषणाकीतारीख /Date of Pronouncement	:	18.10.2024

आदेश / ORDER

PER ABY T. VARKEY, JM:

This is an appeal preferred by the assessee against the order of the Learned Commissioner of Income Tax (Exemptions)/NFAC, (hereinafter in short "theLd.CIT(A)"), Chennai, dated 09.04.2024 rejecting the application filed by the assessee on 03.10.2023 in Form 10AB under clause (ii) of first proviso to sec.80G of the Income Tax Act, 1961 (hereinafter in short "the Act").



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2. At the outset, the Ld.AR of the assessee brought to our notice that the assessee is an old Charitable Trust which was enjoying approval u/s.80G of the Act and pursuant to the new regime of taxation, the assessee had filed online application for registration for five years which was granted under clause (i) of first proviso to sub-sec.5 of sec.80G on 14.10.2021 for AYs 2022-23 to 2026-27. However, inadvertently the assessee filed another application on 03.10.2023 in Form 10AB under clause (ii) of first proviso to sec.80G(5) of the Act which application has been rejected by the Ld.CIT(E) on the ground that such an application is filed for renewal of approval u/s.80G of the Act (*for further period of five years and such an application needs to be filed only six months prior to the expiry of the period already granted*). According to the Ld.CIT(E), since the assessee failed to submit along with the application for approval u/s.80G of the Act, (i) copy of the approval already granted for a period of five years and (ii) furnish certain documents called for by him, he was pleased to reject the application dated 03.10.2023 and went one step ahead to cancel the approval granted earlier by the department on 14.10.2021, without prior notice. We don't countenance this impugned action of the Ld.CIT(E). We note that the assessee Trust is an old trust and has already been granted approval on 14.10.2021 from AYs 2022-23 to 2026-27 and therefore, had to necessarily file the ibid application under clause (ii) of first proviso to sec.80G(5) of the Act only before



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expiry of six months of AY 2026-27, and instead, the assessee has filed it inadvertently on 03.10.2023, which application was per-se premature.

3. And since, the assessee is enjoying the approval u/s.80G(5)(i) of the Act for five years from AYs 2022-23 to 2026-27, the ibid application filed by assessee inadvertently on 03.10.2023 is held to be premature and therefore, infructuous; and since the Ld.CIT(E) has cancelled the earlier approval granted on 14.10.2021 without prior notice/granting opportunity of hearing, it is held to be bad in law, and so we set aside the same and direct the Ld.CIT(E) to restore the approval granted on 14.10.2021 for five years [i.e., AYs 2022-23 to 2026-27].

4. In the result, appeal filed by the assessee is allowed.

Order pronounced on the 18th day of October, 2024, in Chennai.

Sd/-
(मनोज कुमार अग्रवाल)
(MANOJ KUMAR AGGARWAL)
लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-
(एबी टी. वर्की)
(ABY T. VARKEY)
न्यायिक सदस्य/**JUDICIAL MEMBER**



ITA No.1698/Chny/2024 (AY -)
Sri Sukar Public Charitable Trust

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चेन्नई/Chennai,

दिनांक/Dated: 18th October, 2024.

TLN, Sr.PS

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF