

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

**BEFORE Ms. SUCHITRA KAMBLE, JUDICAL MEMBER &  
SHRI NARENDRA PRASAD SINHA, ACCOUNTANT MEMBER**

आयकर अपील सं. /I.T.A. No. 757/Ahd/2024

(निर्धारण वर्ष / Assessment Years : NA)

Shree Gopal Ashram Mahatma Gandhi Ganj, Borsad, Anand- 388540 Gujarat. <b>[PAN – AAKTS5857M]</b>	Vs.	Commissioner of Income Tax (Exemption), Ahmedabad.
(Appellant)		(Respondent)
Assessee by	Shri B T Thakkar, AR	
Revenue by	Shri Akhilendra Pratap Yadav, CIT-DR	
Date of Hearing	11.11.2024	
Date of Pronouncement	12.11.2024	

**ORDER**

**PER SHRI NARENDRA PRASAD SINHA, AM:**

This appeal is filed by the applicant trust against the order dated 19.02.2024 passed by the Commissioner of Income Tax (Exemption) Ahmedabad, (in short ‘the CIT(Exemption)’), rejecting the application for registration u/s 12A(1)(ac)(ii) of the Income Tax Act, 1961 (hereinafter referred to as ‘the Act’).

2. The application for registration of the Trust under clause (ii) of clause (ac) of sub-section (1) of section 12A of the Act, was filed electronically in Form No.10AB on 30.09.2023. The Id. CIT(Exemption) observed that the application of the assessee was wrongly filed. The Id. CIT(Exemption) noticed that the assessee trust was

provisionally registered u/s 12A(1)(ac)(vi) of the Act vide order dated 24.09.2021 for the period from AY 2022-23 to AY 2024-25. Therefore, the assessee was required to file application in Form 10AB u/s **12A(1)(ac)(iii)** of the Act within the time period of at least six months prior to the expiry of the period of provisional registration or within six months of commencement of its activities, whichever was earlier. The present application was filed by the assessee u/s **12A(1)(ac)(ii)** of the Act, which was held as non-maintainable and was rejected by the Ld. CIT(Exemption) vide the impugned order.

3. Sh. B T Thakkar, the Ld. AR explained that there was an inadvertent error in the application and the mention of section **12A(1)(ac)(ii)** of the Act was wrongly made in the application in place of correct section of **12A(1)(ac)(iii)** of the Act. The Ld. AR submitted that the Ld. CIT(Exemption) was not correct in rejecting the application on account of this inadvertent mistake in the application. He further submitted that the CBDT vide Circular no.7/2024 had extended the time limit for making application for approval of exemption under Section 12A of the Act till 30.06.2024. Accordingly, the assessee had filed a fresh application on 26/06/2024, a copy of acknowledgement of which has been brought on record. The Ld. AR submitted that the present appeal be disposed of with a direction to the Ld. CIT(Exemption) to consider and approve the fresh application of the assessee.

4. Per contra, Sh. Akhilendra Pratap Yadav, the Ld. CIT-DR relied upon the order of the ld. CIT(Exemption).

5. We have considered the submissions and perused the relevant material available on record. It is pertinent to note that the CBDT vide Circular No.7/2024

dated 25th April, 2024, had allowed another opportunity for grant of registration u/s. 12AB of the Act by extending time limit for filing the application in Form No. 10AB till 30.06.2024. The assessee has filed a fresh application on 26/06/2024 for registration within this extended time limit. Thus, the present appeal filed in respect of dismissal of the earlier application filed by the assessee under section 12A(1)(ac)(ii) of the Act has to be taken inconsonance with the Circular No.7/2024 issued by the CBDT dated 25<sup>th</sup> April, 2024. Since the time limit for application was extended till 30.06.2024 by the CBDT and the assessee has already exercised the option to file the fresh application within the extended time, the present appeal has become infructuous and is, therefore, dismissed. The Ld. CIT (Exemption) is, however, directed to consider the fresh application of the assessee in accordance with the provisions of law.

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

Order pronounced in the open Court on this 12<sup>th</sup> day of November, 2024.

Sd/-

(SUCHITRA KAMBLE)  
JUDICIAL MEMBER

Ahmedabad : Dated 12/11/2024

आदेश की प्रतिलिपि ढि ग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

Sd/-

(NARENDRA PRASAD SINHA)  
ACCOUNTANT MEMBER

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण, अहमदाबाद