

IN THE INCOME TAX APPELLATE TRIBUNAL

“A” BENCH, AHMEDABAD

**BEFORE SHRI T.R. SENTHIL KUMAR, JUDICIAL MEMBER &
SHRI NARENDRA PRASAD SINHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No. 842/Ahd/2024

(निर्धारण वर्ष / Assessment Year: NA)

Charotar Seva Trust Vasad Patel Society, Vasad High School Road, Anand, Gujrat- 388306	बनाम/ Vs.	Commissioner of Income Tax (Exemption), Ahmedabad.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AACTC8193Q		
(Appellant)	..	(Respondent)

अपीलार्थी ओर से /Appellant by :	Shri Chetan Agrawal, AR
प्रत्यर्थी की ओर से/Respondent by :	Shri Samir Tekriwal, CIT-DR

Date of Hearing	19/11/2024
Date of Pronouncement	21/11/2024

ORDER

PER SHRI NARENDRA PRASAD SINHA, AM:

The present appeal is filed by the applicant trust against the order dated 27.02.2024 passed by the Commissioner of Income Tax (Exemption) Ahmedabad, (in short ‘the CIT(Exemption)’), rejecting the application for approval u/s. 80G(5)(iii) of the Income Tax Act, 1961 (hereinafter referred to as ‘the Act’).

2. The application for approval of the Trust under clause (iii) of first Proviso to Sub-Section (5) of Section 80G of the Income Tax Act, 1961 was filed by the assessee in Form No.10AB electronically. The ld. CIT(Exemption) observed that the assessee had got provisional approval u/s 80G(5) of the Act and, therefore, was required to file application in Form 10AB within the time period of at least six months prior to the expiry of the period of provisional approval or within six months of commencement of its activities, whichever was earlier. The CIT(Exemption) noticed that the assessee trust was incorporated on 23/12/2020 and provisional approval was issued to the trust on 31/05/2021. As the present application was filed belatedly by the assessee, the CIT (Exemption) issued notice on 23/11/2023 calling for an explanation of the assessee in this regard. In reply dated 08/12/2023 the assessee had submitted that the activities of the trust were started on 19/03/2021 but no explanation for the delay in filing the present application was given. The CIT(Exemption) has observed that the applicant trust was required to file the application in Form 10AB on or before 30/09/2022. As the present application for approval under Section 80G(5) of the Act was filed belatedly, the same was rejected by the ld. CIT(Exemption) as non-maintainable and the provisional approval granted earlier was also cancelled.

3. In the course of hearing Sri Chetan Agrawal, the ld. AR for the assessee informed that the assessee does not want to pursue this appeal. A letter in this respect was also filed informing that after filing of this appeal the assessee has been granted registration u/s 80G(5) of the Act as per CBDT Circular

condoning the delay in filing the relevant form. Therefore, the assessee has sought permission to withdraw this appeal. The Revenue does not have any objection to the withdrawal of the appeal by the assessee.

3. We have considered the submission of the assessee. The approval u/s. 80G(5)(iii) of the Act was denied for the reason that the application was not filed within the due date. Subsequently, the delay in filing the application was condoned and the approval was granted to the assessee. Therefore, the assessee has sought permission to withdraw the present appeal.

4. In view of above facts, the present appeal is dismissed as withdrawn.

This Order pronounced on 21/11/2024

Sd/-
(T.R. SENTHIL KUMAR)
JUDICIAL MEMBER

Ahmedabad; Dated 21/11/2024

S. K. SINHA

Sd/-
(NARENDRA PRASAD SINHA)
ACCOUNTANT MEMBER

True Copy

आदेश की प्रतिलिपि अद्योषित/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