

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**NAGPUR BENCH, NAGPUR**

**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND**  
**SHRI K.M. ROY, ACCOUNTANT, MEMBER**

**ITA no.26/Nag./2024**  
(Assessment Year : 2022-23)

Bhartiya Utkarsh Mandal  
C/o Atul Moharir, 122, Jaiprakash Nagar  
Khamla 440 025 PAN – AAATB4008P

..... Appellant

v/s

Commissioner of Income Tax  
Exemptions, Pune

..... Respondent

Assessee by : Ms. Shikha Loya  
Revenue by : Shri Sandipkumar Salunke

Date of Hearing – 18/12/2024

Date of Order – 26/12/2024

**ORDER**

**PER V. DURGA RAO, J.M.**

This appeal by the assessee is against the impugned order dated 24/11/2023, passed by the learned Commissioner of Income Tax (Exemption), Pune, [*"learned CIT(E)"*], for the assessment year 2022-23.

2. In its appeal, the assessee has raised following grounds:-

*"(1) That the order in Form 10AD passed by the learned Commissioner of Income Tax, Exemptions, Pune rejecting regular approval of registration under section 80G(5) of the Income Tax Act, 1961 is bad in law and wrong on facts.*

*(2) That the learned CIT erred in law and on facts in rejecting the application for regular approval of registration u/s. 80G, holding that the same is not filed within the time limit allowed under clause (iii) to first proviso of section 80G(5). On the facts and circumstances of the case, inadvertently wrong clause was selected while submission of Form 10A, but the Form was filed well before extended due date. The action of Id. CIT in rejecting the application made in good faith is improper and unjustified.*

*(3) That the learned CIT erred in law and on facts in rejecting the application for registration due to an alleged venial and technical breach without going into the merits of the case. On facts and circumstances, the activities of the assessee were genuine, charitable and in accordance with the objects of Memorandum of Association. The action of CIT is against the principles of natural justice and uncalled for.*

*(4) Without prejudice to above grounds, the application in Form 10AB for regular approval u/s. 80G was made before expiry of provisional approval granted vide Form 10AC. On the facts and circumstances of the case the action of the learned CIT is improper and unjustified.*

*(5) That the learned CIT, Exemptions erred in law and on facts in holding that CBDT Circular No.6/2023 dated 24-05-2023 extending the due date to 30-9-2023 is not applicable to the assessee. As the assessee is covered under clause (i) to first proviso to section 80G(5), the said circular was squarely applicable to the case.*

*(6) Without prejudice to Ground Nos. 2, 3, 4 and 5 raised above, the CIT, Exemptions has erred in not condoning the delay in making application u/s. 80G(5). On the facts and circumstances of the case, it was a case of genuine hardship and there was a reasonable cause for delay in making application and the CIT was bound to take cognizance of same. The action of the learned CIT is improper and unjustified.*

*(7) That for any other ground with kind permission of Hon'ble members at the time of hearing of appeal."*

3. The assessee is aggrieved by the order passed by learned CIT(E) rejecting assessee's application for final approval under section 80G(5).

4. Before us, the learned Authorised Representative appearing for the assessee furnished a copy of order for approval granted "11-*Clause (i) of first proviso to sub-section (5) of section 80G*". Since the assessee has already received approval under section 80G of the Act, the present appeal filed by the assessee becomes infructuous and hence liable to be dismissed.

5. In the result, appeal filed by the assessee is dismissed.

Order pronounced in the open Court on 26/12/2024

**Sd/-**  
**K.M. ROY**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**V. DURGA RAO**  
**JUDICIAL MEMBER**

**NAGPUR, DATED: 26/12/2024**

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The PCIT / CIT (Judicial);*
- (4) *The DR, ITAT, Nagpur; and*
- (5) *Guard file.*

*Pradeep J. Chowdhury*  
*Sr. Private Secretary*

True Copy  
By Order

Sr. Private Secretary  
ITAT, Nagpur