



IN THE INCOME TAX APPELLATE TRIBUNAL
GUWAHATI BENCH, GUWAHATI

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER
AND
SHRI MANOMOHAN DAS, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.142/GTY/2024
Assessment Year : 2023-24

Sishu Bikash Kendra, Manik Nagar, R.G. Baruah Road, Guwahati, Kamrup Metropolitan, Assam – 781 005 PAN : AAFAS4350R	V/s	The CIT(Exemption), Kolkata
Appellant		Respondent

Assessee by	:	None
Revenue by	:	Shri Sanjay Jha
Date of hearing	:	19.11.2024
Date of pronouncement	:	20.01.2025

आदेश / ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

The captioned appeal at the instance of assessee is against the order dated 25.04.2024 framed by CIT(Exemption), Kolkata.

2. Succinctly, the facts of the case are that the assessee is stated to be a Charitable Trust formed in the year 1995. The



assessee was granted provisional registration u/s.12A on 28.02.2023. Thereafter, the assessee filed application in Form No.10AB u/s.12A(1)(ac)(iii) of the Act for grant of regular registration on 26.10.2023. In order to verify the genuineness of the activities of the assessee trust, ld.CIT(Exemption) issued a notice to the assessee on 21.03.2024 requiring it to furnish *inter alia* certain details/documents with regard to activities carried out by it. The assessee has submitted the requisite details. From the details furnished by the assessee trust, the ld.CIT(E) noted that the assessee has not specified the date of commencement of its activities in its submission. From the perusal of the financial statements, the ld.CIT (Exemption) formed an opinion that the assessee has commenced its activities in the F.Y. 2020-21. Thereafter, in response to show cause notice dated 19.04.2024, the assessee trust submitted that it has commenced its activities on 15.05.2023 as it has received the first donation on the said date. The ld.CIT(Exemption) rejected the said contention by stating that a perusal of Income & Expenditure Accounts for the F.Y. 2020-21 would indicate that the assessee trust incurred expenses viz., salary of Teacher, staff and staff welfare. Further, the ld.CIT(E) referring to provisions of section 12A(1)(ac)(iii) of the Act and the CBDT Circular No. 6/2023, dated 24.05.2023 rejected the application filed by the assessee for grant of regular registration



by holding that the assessee has not filed the application in Form No.10AB within the time limit prescribed and rejected the same without going into merits, thereby cancelling the provisional registration granted to the assessee trust.

3. Aggrieved with such order of Id.CIT(E), the assessee is in appeal before the Tribunal.

4. We have heard both the sides and perused the record placed before us. The solitary issue that arises for our consideration is whether the Id.CIT(Exemption) was justified in rejecting the application filed by the assessee trust on the ground that the assessee has not filed application in Form No.10AB within the time limit prescribed. We find the assessee trust was granted provisional registration on 28.02.2023 and the assessee filed application in Form 10AB u/s.12A(1)(ac)(iii) for grant of regular registration u/s.12A of the Act on 26.10.2023. The Id.CIT(Exemption) after analyzing the provisions of section 12A(1)(ac)(iii) and referring to the CBDT circulars rejected the application filed by the assessee trust holding that the assessee has not filed the application within the extended due date and the CIT has no power to condone the delay in filing the application Form No.10AB.



5. In this context, we find the CBDT vide Circular No.07/2024, dated 25.04.2024, in order to mitigate genuine hardship faced by the taxpayers and other stakeholders in filing of Form No.10A/10AB extended the due date upto 30.06.2024. Para No.4.1 of the said circular is relevant for adjudicating the instant issue and the same is reproduced below :

“4.1 Further, in cases where any trust, institution or fund has already made an application in Form No. 10AB, and where the Principal Commissioner or Commissioner has passed an order rejecting such application, on or before the issuance of this Circular, solely on account of the fact that the application was furnished after the due date or that the application has been furnished under the wrong section code, it may furnish a fresh application in Form No. 10AB within the extended time provided in paragraph 3(ii) i.e. 30.06.2024.”

5.1 On going through the above para, it is emphatically made clear that *‘in case where the institution/trust has already made an application in Form No.10AB and where the Principal Commissioner or Commissioner has passed an order rejecting such application, on or before the issuance of this Circular, solely on account of the fact that the application was furnished after the due date.....it may furnish application in Form No.10AB within the extended time provided in paragraph 3(ii), i.e. 30.06.2024’.*



5.2 In this regard, it is pertinent to mention that the CBDT has issued the above circular on 25.04.2024 and the Id.CIT(Exemption) also passed the impugned order on 25.04.2024. In the light of above facts, we have no hesitation to hold that there was no delay in filing Form No.10AB by the assessee trust. We therefore set aside the impugned order passed by Id.CIT (Exemption) to the file of Id.CIT (Exemption) who shall decide the issue on merits *denovo* in accordance with law. Grounds raised by the assessee are allowed for statistical purposes.

6. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced on this 20th day of January, 2025.

Sd/-

(MANOMOCHAN DAS)
JUDICIAL MEMBER

Sd/-

(MANISH BORAD)
ACCOUNTANT MEMBER

दिनांक / Dated : 20th January, 2025
Satish



ITA No.142/GTY/2024
Sishu Bikash Kendra

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, “, Guwahati” बेंच,
/ DR, ITAT, Guwahati Bench
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Assistant Registrar