

| आयकर अपीलीय अधिकरण न्यायपीठ, मुंबई |
IN THE INCOME TAX APPELLATE TRIBUNAL
"G" BENCH, MUMBAI

BEFORE SAKTIJIT DEY, HON'BLE VICE PRESIDENT

&

SHRI NARENDRA KUMAR BILLAIYA, HON'BLE ACCOUNTANT MEMBER

I.T.A. No. 6261/Mum/2024

Assessment Years: 2025-26

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|---------------------------------------------------------------------------------------------------------------------------------------|----|---------------------------------------------------|
| Geeta Shyam Foundation 501, Fairwinds, No.5, B.T.P.S 11, Dattatraya Road Santacruz West - 400054 [PAN: AAATG8833F] | Vs | Commissioner of Income Tax (Exemption) |
| अपीलार्थी/ (Appellant) | | प्रत्यर्थी/ (Respondent) |

| | |
|---------------|----------------------------|
| Assessee by : | Shri Mehul Shah, A/R |
| Revenue by : | Dr. Kishor Dhule, CIT, D/R |

सुनवाई की तारीख/Date of Hearing : 21/01/2025

घोषणा की तारीख /Date of Pronouncement: 23/01/2025

आदेश/ORDER

PER NARENDRA KUMAR BILLAIYA, AM:

This appeal by the assessee is preferred against the order dated 05/10/2024 by Id. Commissioner of Income Tax - (Exemptions) [hereinafter 'the Id. CIT(E)'] by which the application of the assessee seeking the approval u/s 80G of the Act was rejected.

2. As per the scheme of the amended law, first proviso to sub-section (5) of section 80G requires an Assessee to make application before six months of the date of expiry of approval. The relevant proviso is reproduced here under:

"Provided that the institution or fund referred to in clause (vi) shall make an application in the prescribed form and manner to the Principal Commissioner or Commissioner, for grant of approval. –

(i) where the institution or fund is approved under clause (vi) [as it stood immediately before its amendment by the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions)

Act, 2020], within three months from the 1st day of April, 2021;

ii) where the institution or fund is approved and the period of such approval is due to expire. at least six months prior to expiry of the said period:

(iii) where the institution or fund has been provisionally approved, at least six months prior to expiry of the period of the provisional approval or within six months of commencement of its activities. whichever is earlier: [or]
(iv) where activities of the institution or fund have--
(A) not commenced. at least one month prior to the commencement of the previous year relevant to the assessment year from which the said approval is sought;
(B) commenced at any time after the commencement of such activities:"

3. When the assessee made the application, inadvertently clause (iv) has been mentioned instead of clause (iii). Due to this inadvertent error, application of the assessee was rejected.

4. We are of the considered view that the ld. CIT(E) ought to have given an opportunity to rectify the error. Therefore, in the interest of justice and fairplay, we restore the appeal to the file of the ld. CIT(E). the ld. CIT(E) is directed to allow an opportunity to the assessee to rectify the error and decide the issue afresh as per the relevant provisions of the law.

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

Order pronounced in the Court on 23rd January, 2025 at Mumbai.

Sd/-
(SAKTIJIT DEY)
VICE-PRESIDENT

Sd/-
(NARENDRA KUMAR BILLAIYA)
ACCOUNTANT MEMBER

Mumbai, Dated 23/01/2025

S.S.P.

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)-
5. विभागीय प्रतिनिधि ,आयकर अपीलीय अधिकरण, मुंबई /DR,ITAT, Mumbai,
6. गार्ड फाई/ Guard file.

आदेशानुसार/ BY ORDER,
TRUE COPY

Assistant Registrar
आयकर अपीलीय अधिकरण
ITAT, Mumbai