

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ "बी", अहमदाबाद ।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
"B" BENCH, AHMEDABAD

सुश्री सुचित्राकम्बले, न्यायिक सदस्य एवं  
श्री मकरंद वसंत महादेवकर, लेखासदस्य के समक्ष।

BEFORE MS. SUCHITRA KAMBLE, JUDICIAL MEMBER &  
SHRI MAKARAND V. MAHADEOKAR, ACCOUNTANT MEMBER

आयकर अपील सं/ITA Nos. 1962/Ahd/2024 & 1963/Ahd/2024  
निर्धारण वर्ष / Assessment Year :-

Morrays Foundation SF-203, Plot No.R-1, K. Road, Nr. New Green C, Sector-26, Nr.Tata Chowkdi Gandhinagar - 382 028	<u>बनाम/ v/s.</u>	The CIT (Exemption) Anandnagar-Prahladnagar Road Ahmedabad - 380 015
स्थायी लेखा सं./PAN: AAQCM 3419 G		

अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
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Assessee by :	Shri Suchit Patel, AR
Revenue by :	Shri V. Nandakumar, CIT-DR

सुनवाई की तारीख/Date of Hearing : 13/02/2025  
घोषणा की तारीख /Date of Pronouncement: 14/02/2025

आदेश/ORDER

PER MAKARAND V. MAHADEOKAR, AM:

Both these appeals have been filed by the assessee against the separate orders of the Commissioner of Income Tax (Exemptions), Ahmedabad [hereinafter referred to as "CIT(E)"] dated 05.04.2024 and 03.04.2024, rejecting the assessee's applications for registration under Section 12AB of the Income Tax Act, 1961 (hereinafter referred to as "the Act") and approval under Section 80G(5) of the Act respectively.

### **Condonation of delay**

2. The appeals were delayed beyond the prescribed time limit. The assessee has filed an affidavit for condonation of delay, citing that the delay was due to failure to check emails regularly, lack of awareness regarding the procedural requirement for filing Form 10AB of the Act, and the medical condition of the trustee. The Departmental Representative (DR) has not raised any objections against the condonation of delay. Considering the facts and circumstances, and in the interest of justice, we find that the assessee was prevented by a reasonable cause from filing the appeal within the stipulated time. Therefore, we condone the delay and admit the appeals for adjudication.

### **Facts of the Case**

3. The CIT(E) rejected the applications for registration under Section 12AB and approval under Section 80G(5) of the Act, primarily on the grounds that the applications were filed beyond the prescribed time limit, and the assessee failed to submit relevant documentary evidence within the assessment proceedings.

4. Aggrieved by the order of CIT(E) the assessee is in appeals with following grounds of appeal(s):

### **ITA No. 1963/Ahd/2024**

1. *The Learned CIT (Exemption) erred in fact and law in rejecting the approval under Section 12AA of the Income Tax Act.*
2. *Your appellant prays for appropriate relief on the above grounds of appeal.*

3. *Your appellant craves leave to add, alter, amend, substitute, or withdraw any of the grounds of appeal stated hereinabove.*

**ITA No. 1962/Ahd/2024**

1. *The Learned CIT (Exemption) erred in fact and law in rejecting the approval under Section 80G(5) of the Income Tax Act.*
2. *Your appellant prays for appropriate relief on the above grounds of appeal.*
3. *Your appellant craves leave to add, alter, amend, substitute, or withdraw any of the grounds of appeal stated hereinabove.*

5. During the course of hearing before us the assessee submitted a paper book containing supporting documents, including:

- i) Supporting evidence of expenses incurred for charitable activities;
- ii) Documentary proof of activities carried out by the trust;
- iii) Bank statements; and
- iv) Audit reports and income tax returns for FY 2022-23 and FY 2023-24.

5.1. Furthermore, Circular No. 07/2024 dated 25.04.2024, issued by the Central Board of Direct Taxes (CBDT), has extended the due date for filing Form No. 10A/10AB to address the practical difficulties faced by taxpayers and stakeholders. This relaxation acknowledges the procedural challenges that taxpayers have encountered. In light of this beneficial circular, the assessee's delayed filing of Form 10AB needs to be reconsidered by the CIT(E).

6. The Departmental Representative (DR) has not raised any objections to the matter being restored to the CIT(E) for fresh adjudication. Considering the totality of the facts, we are of the view that the ends of justice would be met if the matter is restored to the file of CIT(E) for fresh adjudication. The

CIT(E) is directed to examine the evidence submitted by the assessee and decide the matter afresh, after providing due opportunity of being heard.

6.1. In view of the above, we set aside the impugned orders of the CIT(E) and restore the matters back to his file for fresh adjudication in accordance with the law. The assessee is directed to comply with any further requisitions by the CIT(E) and submit the necessary documents in support of its claims.

7. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

**Order pronounced in the Open Court on 14<sup>th</sup> February, 2025 at Ahmedabad.**

**Sd/-  
(SUCHITRA KAMBLE)  
JUDICIAL MEMBER**

**Sd/-  
(MAKARAND V. MAHADEOKAR)  
ACCOUNTANT MEMBER**

अहमदाबाद/Ahmedabad, दिनांक/Dated 14/02/2025

*टी. सी. नायर, व. नि. स. / T.C. NAIR, Sr. PS*

आदेश की प्रतिलिपि अग्रेषित/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(E)-Ahmedabad
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण , राजकोट/DR,ITAT, Ahmedabad,
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक पंजीकार (Asstt. Registrar)  
आयकर अपीलीय अधिकरण, ITAT, Ahmedabad