

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

BEFORE SHRI NARENDRA KUMAR BILLAIYA, HON'BLE ACCOUNTANT MEMBER  
&

SHRI ANIKESH BANERJEE, HON'BLE JUDICIAL MEMBER

I.T.A. No. 581/Mum/2025

Assessment Year: 2021-22

<b>Gramin Vibhag Shramik Shikshan Sanstha Palghar</b> At Nihe Post Lalonde Palghar Taluka Boisar Maharashtra - 401404 <b>[PAN: AAATG5728M]</b>	Vs	<b>Exemption Ward</b>
<b>अपीलार्थी/ (Appellant)</b>		<b>प्रत्यर्थी/ (Respondent)</b>

Assessee by :	Shri Yeshwant Gupta, C.A. & Astin Meachery, C.A.
Revenue by :	Shri Dr. Kishor Dhule, CIT, D/R

सुनवाई की तारीख/Date of Hearing : 01/04/2025

घोषणा की तारीख /Date of Pronouncement: 03/04/2025

**आदेश/ORDER**

**PER NARENDRA KUMAR BILLAIYA, AM:**

This appeal by the assessee is preferred against the order dt. 29/11/2024 of the NFAC, Delhi [hereinafter 'the NFAC'] pertaining to AY 2021-22.

2. The solitary grievance of the assessee is that the NFAC erred in upholding the decision of the CPC's intimation order denying exemption u/s 11 of the Act.

3. Representative of both the sides were heard at length. Case records carefully perused.

4. Briefly stated the facts of the case are that the assessee filed its return of income on 23/03/2022 showing total income of Rs.91,290/-. The assessee trust is engaged in providing charitable services in the field of education. The return was processed u/s 143(1) of the Act vide order

dated 23/08/2022. While processing the return, the CPC observed that the assessee has not filed details of registration obtained u/s 12AB of the Act. Accordingly, the claim of exemption u/s 11 of the Act was rejected.

5. Assessee preferred appeal before the NFAC but without any success.

6. The registration application in Form 10A was filed on 26/03/2022, whereas as per the provisions of Section 12A(1)(ac)(i) of the Act, the assessee was supposed to apply within three months from the 1<sup>st</sup> day of April, 2024. Since the application was not made in time, the approval was given only from 05/04/2022 and the approval was given only for AY 2022-23 to 2026-27. Since according to the NFAC, there was no mistake apparent on record which needed rectification, the order of the CPC was upheld.

7. We find that the CBDT, vide Circular No. 16/2021 has extended the date for filing Form 10A to 31/03/2022 and as the application was filed on 26/03/2022, the same was within time as per Circular of the CBDT which reads as under:-

**“CIRCULAR NO. 16/2021 [F. NO. 225/49/2021/ITA-II]  
SECTION 119 OF THE INCOME-TAX ACT, 1961 - CENTRAL BOARD OF  
DIRECT TAXES - INSTRUCTION TO SUBORDINATE AUTHORITIES -  
EXTENSION OF TIME LINES FOR ELECTRONIC FILING OF VARIOUS  
FORM UNDER THE ACT**

**CIRCULAR NO. 16/2021 [F. NO. 225/49/2021/ITA-II], DATED 29-8-2021**

*On consideration of difficulties reported by the taxpayers and other stakeholders in electronic filing of certain Forms under the provisions of Income-tax Act, 1961 (Act) read with Income-tax Rules, 1962 (Rules), the Central Board of Direct Taxes (CBDT), in exercise of its powers under section 119 of the Act, extends the due dates for electronic filing of such Forms as under:*

*(1) The application for registration or intimation or approval under section 10(23C), 12A, 35(1) (ii)/(ia)/(ili) or 80G of the Act in Form No. 10A required to be filed on or*

before 30th June, 2021, as extended to 31st August, 2021 vide Circular No.12 of 2021 dated 25-6-2021, may be filed on or before 31st March, 2022;

(2) The application for registration or approval under section 10(23C), 12A, or 80G of the Act in Form No.10AB, for which the last date for filing falls on or before 28th February, 2022 may be filed on or before 31st March, 2022;

(3) The Equalization Levy Statement in Form No.1 for the Financial Year 2020-21, which was required to be filed on or before 30th June, 2021, as extended to 31st August, 2021 vide Circular No. 15 of 2021 dated 3-8-2021, may be filed on or before 31st December, 2021;

(4) The Quarterly statement in Form No. 15CC to be furnished by authorized dealer in respect of remittances made for the quarter ending on 30th June, 2021, required to be furnished on or before 15th July, 2021 under Rule 37BB of the Rules, as extended to 31st August, 2021 vide Circular No.15 of 2021 dated 3-8-2021, may be furnished on or before 30th November, 2021;

(5) The Quarterly statement in Form No. 15CC to be furnished by authorized dealer in respect of remittances made for the quarter ending on 30th September, 2021, required to be furnished on or before 15th October, 2021 under Rule 37BB of the Rules, may be furnished on or before 31st December, 2021;

(6) Uploading of the declarations received from recipients in Form No. 15G/15H during the quarter ending 30th June, 2021, which was originally required to be uploaded on or before 15th July, 2021, and subsequently by 31st August, 2021, as per Circular No. 12 of 2021 dated 25-6-2021, may be uploaded on or before 30th November, 2021;

(7) Uploading of the declarations received from recipients in Form No. 15G/15H during the quarter ending 30th September, 2021, which is required to be uploaded on or before 15th October, 2021, may be uploaded on or before 31st December, 2021;

(8) Intimation to be made by Sovereign Wealth Fund in respect of investments made by it in India in Form II SWF for the quarter ending on 30th June, 2021, required to be made on or before 31st July, 2021 as per Circular No. 15 of 2020 dated 22-7-2020, as extended to 30th September, 2021 vide Circular No. 15 of 2021 dated 3-8-2021, may be made on or before 30th November, 2021;

(9) Intimation to be made by Sovereign Wealth Fund in respect of investments made by it in India in Form II SWF for the quarter ending on 30th September, 2021, required to be made on or before 31st October, 2021 as per Circular No. 15 of 2020 dated 22-7-2020, may be made on or before 31st December, 2021;

(10) Intimation to be made by a Pension Fund in respect of each investment made by it in India in Form No. 10BBB for the quarter ending on 30th June, 2021, required to be made on or before 31st July, 2021 under Rule 2DB of the Rules, as extended to 30th September, 2021 vide Circular No. 15 of 2021 dated 3-8-2021, may be made on or before 30th November, 2021.

(11) Intimation to be made by a Pension Fund in respect of each investment made by it in India in Form No. 10BBB for the quarter ending on 30th September, 2021, required to be made on or before 31st October, 2021 under Rule 2DB of the Rules, may be made on or before 31st December, 2021;

(12) Intimation by a constituent entity, resident in India, of an international group, the parent entity of which is not resident in India, for the purposes of sub-section (1) of section 286 of the Act, in Form No. 3CEAC, required to be made on or before 30th

*November, 2021 under Rule 10DB of the Rules, may be made on or before 31st December, 2021;*

*(13) Report by a parent entity or an alternate reporting entity or any other constituent entity, resident in India, for the purposes of sub-section (2) or sub-section (4) of section 286 of the Act, in Form No.*

*3CEAD, required to be furnished on or before 30th November, 2021 under Rule 10DB of the Rules, may be furnished on or before 31st December, 2021;*

*(14) Intimation on behalf of an international group for the purposes of the proviso to sub-section (4) of section 286 of the Act in Form No. 3CEAE, required to be made on or before 30th November, 2021 under Rule 10DB of the Rules, may be made on or before 31st December, 2021."*

8. In our considered view, by not considering the extended date, the order processing the return of income had a rectifiable error which was denied u/s 154 of the Act and the NFAC also fell into the same error in not considering the Circular of the CBDT extracted elsewhere. Since the assessee has filed the application on or before the extended date as per the CBDT Circular, the AO is directed to allow the exemption for AY 2021-22 also.

7. In the result, appeal of the assessee is allowed.

**Order pronounced in the Court on 3<sup>rd</sup> April, 2025 at Mumbai.**

*Sd/-*

**(ANIKESH BANERJEE)  
JUDICIAL MEMBER**

*Sd/-*

**(NARENDRA KUMAR BILLAIYA)  
ACCOUNTANT MEMBER**

Mumbai, Dated 03/04/2025

*30/4/25*

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