

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

BEFORE SHRI SAKTIJIT DEY, HON'BLE VICE PRESIDENT
&
SHRI NARENDRA KUMAR BILLAIYA, HON'BLE ACCOUNTANT MEMBER
I.T.A. No. 1394/Mum/2025

Maharashtra Judo Association Pritam Co-op Hos. Soc. Ramnagar Gangapur Road Nashik - 422013 [PAN:AAETM2703N]	Vs	Commissioner of Income Tax (Exemption), Mumbai
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)

Assessee by :	Shri Anil Sathe, A/R
Revenue by :	Smt. Beena Santosh, CIT D/R

सुनवाई की तारीख/Date of Hearing : 28/04/2025
घोषणा की तारीख /Date of Pronouncement: 30/04/2025

आदेश/ORDER

PER NARENDRA KUMAR BILLAIYA, AM:

This appeal by the assessee is preferred against the order of the Id. CIT (Exemptions), Mumbai [hereinafter 'the Id. CIT(E)'] dated 29/12/2024, by which the Id. CIT(E) has rejected the application for registration u/s 80G of the Act holding it to be non-maintainable.

2. Having heard the rival submissions, we have carefully perused the impugned order of the Id. CIT(E). The reasons given by the Id. CIT(E) for rejecting the application read as under:-

"2. It is noticed that earlier the applicant had filed Form 10AB on 30.09.2022 for regularization of provisional approval in which notices were issued for compliance, but the applicant had not complied with the notices. Since the applicant had not complied with the notices, this application in Form 10AB u/s 80G(5)(iii) was rejected on the grounds of non-compliance vide order dated 09.03.2023 in Form 10AD. Thereafter the applicant re-filed application for regularization of provisional approval as per circular no. 7/2024 dated 25.04.2024.

3. Para 4.1 of Circular No. 7/2024 dated 25.04.2024 is applicable in the case of the applicant, which is reproduced as under:

"....., in case 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?"

3. We are of the considered view that the ld. CIT(E) has wrongly applied the CBDT Circular No. 7/2024 [F.No. 173/25/2024-ITA-I]. The relevant part of the Circular (*supra*), which is applicable to the assessee reads as under:-

"3. On consideration of the matter, with a view to avoid and mitigate genuine hardship in such cases, the Board, in exercise of the powers conferred under section 119 of the Act, hereby extends the due date of making an application/intimation electronically in -

(i) Form No. 10A, in case of an application under clause i) of the first proviso to clause (23C) of section 10 or under sub-clause i) of clause (ac) of sub-section (1) of section 12A or under clause i) of the first proviso to sub-section (5) of section 80G or in case of an intimation under fifth proviso of sub-section (1) of section 35 of the Act, till 30-6-2024;

(ii) Form No. 10AB, in case of an application under clause (iii) of the first proviso to clause (23C) of section 10 or under sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or under clause (iii) of the first proviso to sub-section (5) of section 80G of the Act, till 30-6-2024."

4. We find that the same ld. CIT(E) has granted registration u/s 12 of the Act vide order dated 29/12/2014 which is placed at pages 4 to 7 of the paper book. In light of the aforementioned CBDT Circular, we direct the ld. CIT(E) to grant registration u/s 80G of the Act.

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

Order pronounced in the Court on 30th April, 2025 at Mumbai.

Sd/-
(SAKTIJIT DEY)
VICE-PRESIDENT

Sd/-
(NARENDRA KUMAR BILLAIYA)
ACCOUNTANT MEMBER

3

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