

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "G": NEW DELHI
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER
AND
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**

ITA Nos. 6036 & 6018/Del/2024

(Assessment Year: 2024-25)

Shri Madav Smrity Sewa Kendra, H. No. 1143, Sector-19, Faridabad, Haryana	Vs.	Commissioner of Income Tax (Exemptions), Chandigarh
(Appellant)		(Respondent)
PAN: AAWAS6413N		

Assessee by :	Shri Gautam Jain, Adv Shri Ankit Kumar, Adv
Revenue by:	Shri Mahesh Kumar, CIT DR
Date of Hearing	05/05/2025
Date of pronouncement	09/05/2025

ORDER

PER M. BALAGANESH, A. M.:

1. The appeals in ITA Nos. 6036 & 6018/Del/2024 for AY 2024-25, arise out of the order of the Commissioner of Income Tax (Exemptions), Chandigarh [hereinafter referred to as 'Id. CIT(E)', in short] dated 19.09.2024.

ITA No. 6036/Del/2024 for AY 2024-25

2. This appeal arises out of the order passed by the Id PCIT denying the exemption u/s 80G of the Act by stating that appeal of the assessee is not maintainable.

3. We have heard the rival submissions and perused the material available on record. It is not in dispute that the assessee is a registered society duly registered with Registrar of Societies, Chandigarh. The assessee was granted provisional registration in Form 10AC of the Act for AYs 2022-23 to 2024-25 vide order dated 31.12.2021 u/s 12A(1)(ac)(vi) of the Act. The assessee filed an application in Form 10AB u/s 12A(1)(ac)(iii) of the Act on 30.09.2023. Permanent registration was granted u/s 12AB(1)(b) of the Act by the Id CIT(E), Chandigarh for AYs 2022-23 to 2026-27 on 27.03.2024. The assessee filed an application seeking exemption u/s 80G(5) of the Act before the Id PCIT. On 10.03.2022 provisional approval was granted by the Id PCIT u/s 80G(5)(iii) of the Act from 10.03.2022 to AY 2024-25. On 30.03.2024, an application in Form 10AB was filed under 1st proviso to Section 80G(5)(iv) of the Act. The Id PCIT passed an order in Form 10AD on 19.09.2024 dismissing the application of the assessee as not maintainable by observing that the assessee has filed ITR-7 and hence, could not have filed application u/s 80G(5)(iv)(B) of the Act and accordingly, the application is not maintainable. It is pertinent to note that the registration granted u/s 12AB is still in force to the assessee and filing the return in ITR-7 is of no relevance as far as considering the claim of exemption u/s 80G(5) of the Act is concerned. Even the 2nd proviso to section 80G(5)(iv) of the Act enables the Id PCIT to call for certain documents and make enquiries regarding the activities of the trust. In these circumstances, we hold that the Id PCIT erred in dismissing the application of the assessee as not maintainable. Hence, we deem it fit and appropriate to restore this appeal to the file of Id PCIT to consider the application seeking exemption u/s 80G(5) of the Act afresh in accordance with law. Accordingly, grounds raised are allowed for statistical purposes.

4. In the result, the appeal is allowed for statistical purposes.

ITA No. 6018/Del/2024

5. At the time of hearing, the Id AR submitted that he has been instructed not to press the appeal. Accordingly, the appeal is hereby dismissed as not pressed.

6. To sum up, the appeal of the assessee in ITA 6036/Del/2024 is allowed for statistical purposes and appeal of the assessee in ITA No. 3018/Del/2024 is hereby dismissed as withdrawn.

Order pronounced in the open court on 09/05/2025.

-Sd/-
(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

-Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 09/05/2025
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi