

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH: CHENNAI

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री जगदीश, लेखासदस्य के समक्ष
BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.153, 154, 155 & 156/Chny/2025

Virudhunagar S Velaichamy Nadar
Polytechnic Managing Board,
Virudhunagar – 626 001.
Tamil Nadu
[PAN: AAATV 1687Q]

Vs. The Commissioner of Income
Tax (Exemptions),
Chennai.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by

: Shri G. Akash, Advocate &
Shri Kathir, Advocate

प्रत्यर्थी की ओर से /Respondent by

: Shri V. Justin, CIT

सुनवाई की तारीख/Date of Hearing

: 08.05.2025

घोषणा की तारीख /Date of Pronouncement

: 26.05.2025

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid four appeals filed by the assessee arises out of the orders of Learned Commissioner of Income Tax (Exemptions), Chennai [hereinafter "CIT(E)"] relating to approval granted u/s 12A and 80G of the Income-tax Act, 1961 (hereinafter "the Act") in Appeal Nos. 154 and 153/Chny/2025 relates to approval granted u/s 12A of the Act and Appeal No.156 &155/Chny/2025 are relating to 80G of the Act.

ITA No.154/Chny/2025:

2. The assessee's trust was granted registration u/s. 12A of the Act on 11.03.1975. The assessee subsequently, after introduction of section 12A(1)(ab) of the Act w.e.f 01.4.2018 filed an application for registration u/s. 12A(1)(ab) of the Act on 31.01.2021 and the Ld. CIT(E) granted provisional registration on 27.05.2021 from A.Y 2021-22 to 2023-24. The assessee has filed the present appeal against granting registration u/s. 12A(1)(ac)(vi) of the Act for three years, contending that the registration was granted without considering the facts of the case that assessee was already registered and there was no adoption or modification of objects. The assessee has also subsequently filed another application for provisional registration u/s. 12A(1)(ac)(vi) of the Act on 01.06.2023.

3. The Ld. Authorized Representative (A.R) of the assessee has submitted that assessee has already filled application for provisional registration on 01.06.2023, therefore this appeal is infructuous and may be dismissed.

4. We have heard the rival submissions, and perused the materials available on record. The assessee was already registered u/s. 12A(a) of the Act on 03.04.2007, and there has been no modification or

adoption to the objects of the trust, therefore there was no requirement for filing application u/s.12A(1)(ab) of the Act. Since, the assessee has subsequently applied for fresh provisional registration on 01.06.2023 u/s. 12A(1)(ac)(vi) of the Act, and the Ld. AR requested to dismiss the appeal, the same is dismissed as infructuous. Accordingly, the appeal is dismissed.

ITA No.153/Chny/2025:

5. There is a delay of 534 days in filing the appeal by the assessee. The assessee has filed condonation petition/affidavit stating the reasons for delay in filing the appeal. We have considered the petition/affidavit of delay in filing the appeal and satisfied that there was sufficient cause for not filing the appeal within the prescribed time limit. Hence, the delay is hereby condoned.

6. The assessee has filed application for provisional registration u/s. 12A(1)(ac)(vi) of the Act and the Ld. CIT(E) has granted the registration on 08.06.2023 for A.Y 2024-25 to A.Y 2026-27 u/s. 12AB(1)(c) of the Act. The assessee has challenged granting the registration for three years u/s 12AB(1)(c) of the Act as the assessee was already registered trust and it was required to make application

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for provisional registration u/s.12A(1)(ac)(1) of the Act and registration should have been granted for five years u/s 12AB(1)(a) of the Act.

7. The Ld. AR has submitted that the assessee had made an application in Form-10A for provisional registration, but has wrongly chosen section "02 sub clause(vi) of clause (ac) of sub section (1) of section 12A in place of clause (i) of clause (ac) of sub section (1) of section 12A of the Act, as assessee trust was already registered u/s. 12A of the Act. The Ld. A.R therefore request to direct the Ld. CIT(E) to consider application under clause (i) of clause (ac) of sub section (1) of section 12A of the Act.

8. We have heard the rival submissions, and perused the materials available on record. It is evident that the assessee has mistakenly filed the application for provisional registration on 01.06.2023 u/s. 12A(1)(ac)(vi) of the Act and the Ld. CIT(E) has granted provisional registration on 08.06.2023 u/s. 12AB(1)(c) of the Act. As the assessee was already registered trust, it was required to make application under Section 12A(1)(ac)(i) of the Act, and Ld. CIT(E) was to grant registration u/s.12AB(1)(a) of the Act. We, therefore direct Ld. CIT(E) to consider the application filed on 01.06.2023 as having been made

u/s. 12A(1)(ac)(i) of the Act and grant registration in accordance with law. Accordingly, the appeal is allowed statistical purpose only.

ITA No.156/Chny/2025:

9. The assessee trust was granted approval u/s. 80G of the Act on 03.04.2007. The assessee subsequently filed application for provisional approval on 17.03.2022 under clause (iv) of first proviso to section 80G(5) of the Act and the Ld. CIT(E) granted provisional approval on 24.03.2022 for the period from 24.03.2022 to A.Y 2024-25 under clause (iv) of first proviso to section 80G(5) of the Act. The assessee has filled appeal against not granting approval for five years. However, the assessee has filed fresh application for renewal of registration under clause (iii) of first proviso to section 80G(5) of the Act on 28.06.2024.

10. The Ld. AR has submitted that the assessee trust was already having a valid registration u/s. 80G(5) of the Act therefore, assessee had wrongly applied under clause (iv) of first proviso to section 80G(5) of the Act and the Ld. CIT(E) has accordingly wrongly granted approval for three years. The Ld. AR of the assessee before us has requested that assessee has subsequently applied for approval under

clause (iii) of the first proviso to Section 80G(5), therefore appeal may be dismissed.

11. We have heard the rival submissions, and perused the materials available on record. The assessee is old trust and was granted approval u/s. 80G of the Act on 03.04.2007. The assessee had wrongly applied under clause (iv) of first proviso to section 80G(5) of the Act and was granted provisional approval for three years accordingly . The Ld AR has now requested to dismiss the appeal as assessee has subsequently applied for approval under clause (iii) of the first proviso to Section 80G(5) of the Act. We, accordingly, dismiss the appeal.

ITA No.155/Chny/2025:

12. By way of this appeal, the assessee has challenged the rejection of its application for registration under clause (iii) of the first proviso to Section 80G(5) of the Act. The application was filed on 28.06.2024. The Ld. CIT(E) has rejected the application on the ground that the assessee is not a registered trust, as it does not have a valid registration u/s. 12A of the Act for a continuous period of five years.

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13. The Ld. AR has submitted that the assessee has mistakenly filed application under clause (iii) of the Act, whereas the correct provision is as the assessee was already having registration u/s. 80G of the Act. Therefore, the Ld AR requested to remit the matter back to the file of Ld. CIT(E) and to consider the application under clause (ii) of first proviso to Section 80G(5) after considering the application for registration u/s. 12A of the Act for five years.

14. We have heard the rival submissions, and perused the materials available on record. The Ld CIT(E) has rejected the application for approval for the reason that assessee does not have valid registration for 5 years u/s 12AB of the Act. We have already directed the Ld. CIT(E) to consider the assessee's application filed under Section 12A(1)(ac)(vi) of the Act as one made under Section 12A(1)(ac)(i) of the Act and decided the grant of registration u/s 12AB(1)(a) of the Act. In light of that, the Ld. CIT(E) is directed to consider the application under Section 80G of the Act as having been filed under clause (ii) of the first proviso to Section 80G(5) of the Act and decide the matter in accordance with law. Accordingly, the appeal is allowed for statistical purposes only.

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15. In the result, the appeals filed by the assessee in ITA Nos.153 & 155/Chny/2025 are allowed for statistical purposes only, and the appeals in ITA Nos.154 & 156/Chny/2025 are dismissed.

Order pronounced on 26th May, 2025.

Sd/-
(जॉर्ज जॉर्ज के)
(George George K)
उपअध्यक्ष / Vice President

Sd/-
(जगदीश)
(Jagadish)
लेखा सदस्य / Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 26th May, 2025.

EDN/-

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF