

आयकर अपीलीय अधिकरण, 'ए बी सी डी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH, CHENNAI

श्री मनु कुमार गिरि, न्यायिक सदस्य एवं श्री एस. आर. रघुनाथा, लेखा सदस्य के समक्ष
BEFORE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND
SHRI S. R. RAGHUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.:733/Chny/2025

Sathya Chetana Edu Trust, No.130A, Sun Building, Min Nagar, Vengikkal, Thiruvannamalai – 606 604.	vs.	CIT (Exemptions), Aayakar Bhawan - Annexe Building, Chennai.
[PAN: AADTS-9312-C] (अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri. S.P. Chidambaram, Advocate &
Ms. Sonali Kothari, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri. M.K. Biju, CIT-DR by Virtual

सुनवाई की तारीख/Date of Hearing : 03.06.2025
घोषणा की तारीख/Date of Pronouncement : 11.06.2025

आदेश / O R D E R

PER S. R. RAGHUNATHA, ACCOUNTANT MEMBER:

This appeal by the assessee is filed against the order of the learned Commissioner of Income Tax (Exemptions), Chennai, dated 19.02.2025.

2. Before us, the Id.AR for the assessee stated that the assessee trust had filed applications before the Id.CIT(E) for approval u/s. 80G (5)(iii) of the Act in Form No.10AB on 28.08.2024. As pointed by the Id.AR, we find from the grounds that the assessee has filed the application for approval on 29.02.2024 under incorrect sub-clause (iv) of Section 80G(5) and hence withdrawn that application. However, the assessee filed the impugned application on 28.08.2024 with a delay of 58 days as

the extended date was expired on 30.06.2024. However, the Id.CIT(E) has rejected the application for approval u/s. 80G (5)(iii) of the Act Act in Form No.10AB on 28.08.2024, for the reason that there was a delay in filing the application of 58 days as per 4.4 of the order of the Ld.CIT(E). Hence, the assessee prayed for condoning the delay of 58 days in filing the application in Form 10AB, since the original application was filed well within the due date i.e. on 29.02.2024 and prayed for providing one more opportunity of hearing before the Ld.CIT(E).

3. The Id.DR relied on the impugned order and prayed for confirming the same.

4. We have heard both the parties, perused the record and impugned orders. It is an undisputed fact that the assessee had filed its application for approval earlier under the incorrect sub section of section 80G(5) on 29.02.2024 and withdrew the same for the purpose of filing the fresh application under correct sub section (iii) of section 80G(5) of the Act.

5. We note that the Id.CIT(E) passed an order in Form 10AD rejecting the approval u/s. 80G(5)(iii) of the Act filed in Form 10AB due to delay in filing the application for 58 days.

6. In our considered view, since the assessee had filed the original application under incorrect sub section of section 80G(5) of the Act, in the interest of natural justice and equity, we are inclined to condone the delay in filing the application for approval u/s.80G(5)(iii) of the Act by the assessee.

7. Therefore, keeping in mind the principles of natural justice we set aside and restore the application filed for registration u/s.80G(5)(iii) of the Act, in form 10AB back to the file of the Ld.CIT(E) with a direction to the Ld.CIT(E) to consider the

application filed by the assessee and pass the order in accordance with law by giving an opportunity of hearing to the assessee. Needless to say, the assessee should be diligent in responding to the notices and furnish all the required documents during the proceedings without seeking unnecessary adjournments and providing correct address and email ID. Thus, the matter is restored to the CIT(E), Chennai. If assessee fail to appear then, no lenient view will be taken by the Id.CIT(E).

8. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 11th June, 2025 at Chennai.

Sd/-
(मनु कुमार गिरि)
(MANU KUMAR GIRI)
न्यायिक सदस्य/**Judicial Member**

Sd/-
(एस. आर. रघुनाथा)
(S. R. RAGHUNATHA)
लेखासदस्य/**Accountant Member**

चेन्नई/Chennai,

दिनांक/Dated, the 11th June, 2025

SP

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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