

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH, CHENNAI**

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री जगदीश, लेखा सदस्य के समक्ष

**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI JAGADISH, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: 1778/CHNY/2025

M/s. Jayas Educational &
Charitable Trust,
No.9, Rettambedu Road,
Thervizhi Village,
Gummidipoondi Taluk,
Thiruvallur District – 601 201.

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

PAN: AADTJ 1507C

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri Ganesan Vignesh,
Cost Accountant

प्रत्यर्थी की ओर से/Respondent by : Shri Bipin C.N, CIT

सुनवाई की तारीख/Date of Hearing : 26.08.2025

घोषणा की तारीख/Date of Pronouncement : 26.08.2025

आदेश / O R D E R

PER GEORGE GEORGE K, VICE PRESIDENT:

This appeal filed by the assessee is directed against the order of Commissioner of Income Tax (Exemption), Chennai dated 06.06.2025, rejecting Form No.10AB filed for seeking approval under section 80G of the Income Tax Act, 1961 (hereinafter the 'Act').

2. Brief facts of the case are as follows: The assessee is a public charitable trust established on 09.10.2018 and is engaged in carrying out charitable activities as per the objects enshrined in its Trust Deed. The assessee trust had obtained provisional approval u/s.80G of the Act vide Form 10AC dated 21.02.2022 valid for the period from assessment years 2021-22 to 2024-25. As per the provisions of section 80G(5)(iii) of the Act, the assessee trust was required to file Form 10AB for regular approval atleast six months prior to the expiry of provisional registration or within six months of the commencement of its activities, whichever is earlier. The assessee trust ought to have applied for approval u/s.80G in Form 10AB on or before 30th September 2023 or extended due date 30th June, 2024. However, the assessee trust filed Form 10AB on 28.12.2024 with a delay of 180 days. Therefore, the CIT(E) rejected the assessee's application dated 28.12.2024 in Form 10AB seeking approval u/s.80G of the Act as not maintainable.

3. Aggrieved by the order of the CIT(E), the assessee filed the present appeal before the Tribunal. Before us, the Ld.AR for the assessee submitted that assessee has filed a petition for condonation of delay in filing Form 10AB before CBDT u/s.119(2)(b) of the Act dated nil (RPAD dated 19.07.2025). The Ld.AR has produced the copy of the petition filed before the CBDT. It was submitted that since the condonation petition u/s.119(2)(b) of the Act before the competent authority has direct bearing, the matter may be restored to the files of the CIT(E) to await the decision

of the Competent Authority on the condonation application filed in terms of section 119(2)(b) of the Act.

5. The Ld.DR supported the order of the CIT(E).

6. We have heard rival submissions and perused the material on record. The assessee had approached the Competent Authority u/s.119(2)(b) of the Act for condonation of delay in filing Form 10AB. The assessee's application for condonation of delay u/s.119(2)(b) of the Act has a direct bearing as regards approval u/s.80G of the Act. Since the assessee's application of condonation of delay in filing the Form 10AB is pending consideration before the Competent Authority, we deem it appropriate to restore the case to the files of the CIT(E). The CIT(E) is directed to pass afresh order after the Competent Authority has passed the order regarding the assessee's petition for condonation of delay in filing Form 10AB. It is ordered accordingly.

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

Order pronounced in the open court on 26th August, 2025 at Chennai.

Sd/-
(जगदीश)

(JAGADISH)

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 26th August, 2025

Sd/-
(जॉर्ज जॉर्ज के)

(GEORGE GEORGE K)

उपाध्यक्ष /VICE PRESIDENT

RSR

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.