

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

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री एस.आर.रघुनाथा, लेखा सदस्य के समक्ष  
**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND  
SHRI S.R. RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: 839/CHNY/2025

**M/s. Sri Sastha Charitable  
Trust,**  
No.10, 2<sup>nd</sup> Floor,  
Duraismamy Pillai Street,  
West Tambaram,  
Chennai – 600 045.

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

**PAN: AAZTS 0449L**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Ms. Sonali Kothari, Advocate

प्रत्यर्थी की ओर से/Respondent by

: Shri Shiva Srinivas, CIT

सुनवाई की तारीख/Date of Hearing

: 02.09.2025

घोषणा की तारीख/Date of Pronouncement

: 03.09.2025

**आदेश/ ORDER**

**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 28.02.2025, rejecting application seeking approval u/s.80G of the Income Tax Act, 1961 (hereinafter called 'the Act').

2. The reason for rejecting application was that Form 10AB was filed by the assessee trust only on 20.09.2024 with a delay of 81 days (from the extended due date i.e., 30.06.2024). The relevant finding of the CIT(E) reads as follows:-

*4.1. Provisional approval*

*The applicant trust though established on 22.11.2019 vide its trust deed but has obtained provisional approval u/s 80G from CPC on 14.10.2021 in Form 10AC for the period from AY 2022-23 to AY 2024-25. The applicant trust has also obtained order for registration u/s 12A in Form 10AC dated 24.09.2021 for the period from AY 2022-23 to AY 2026-27.*

*4.2. Thus as explained in the show case notice dated 21.02.2025, the applicant trust ought to have applied for approval u/s 80G in Form 10AB on or before September 2023 (i.e. 6 months prior to the expiry of the period of provisional approval. In this case, the provisional approval expired on AY 2024-25 relevant AY 2023-24 and thus the applicant ought to have applied on or before September 2023). For brevity, the relevant provisions of section 80G(5) (iii) is reproduced as under:*

where the institution or fund has been provisionally approved, at least six months prior to expiry of the period of the provisional approval or within six months of commencement of its activities, whichever is earlier:

*4.3. However, the CBDT Circular No. 7/2024 dated 25.04.2024 extended the time limit to file application for approval u/s 80G in Form 10AB to 30th June 2024. The relevant extracts stated in clause (i) of the circular is reproduced 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 –

(ii) Form No. 10AB, in case of an application under clause (ii) of the first proviso to clause (23C) of section 10 or under sub-clause (ii) of clause (ac) of sub-section () of section 12A or under clause (i)

of the first proviso to sub-section (5) of section 80G of the Act, till 30.06.2024.

*4.4. But in this case, the applicant trust has applied for approval u/s 80G in Form 10AB only after the expiry of extended due date i.e. on 20.09.2024 with the delay of 81 days. Hence, application seeking approval u/s 80G cannot be considered for approval as per the provisions of section 80G (5)(iii) of the Income Tax Act.*

*4.5. It is pertinent to mention that there is no mandatory provision in the Income Tax Act to condone the delay in filing Form 10AB seeking approval u/s 80G as available in condoning the delay in filing Form 10AB seeking registration u/s 12AB as per the Finance Act 2024. Considering all the above legal provision, I am constrained to reject the belated application filed in Form 10AB seeking approval u/s 80G.*

*4.6. Therefore, the application dated 20.09.2024 filed in Form No. 10AB under clause (iii) of first proviso to section 80G(5) of the Income Tax Act, 1961 seeking approval u/s. 80G is not maintainable for the reasons stated in para 4.1 to 4.5 of this order and hence, the same is rejected.*

3. Aggrieved by the order of the CIT(E), the assessee has filed the present appeal before the Tribunal. The Ld.AR has highlighted that the assessee submitted an application in accordance with clause (iii) of the first proviso to sub-section (5) of Section 80G of the Act. According to the previous regulations, the application needed to be submitted by September 2023, which is six months before the conclusion of the provisional approval period that ends on 31.03.2024. Following this, the CBDT released Circular No.7/2024 on 25.04.2024, which extended the deadline for submitting the application to 30.06.2024. The Ld. AR further noted that Section 80G has been

amended to include clause (iv) in the first proviso to Section 80G(5), now permitting an assessee that has initiated its activities to apply for approval at any time post-commencement. Consequently, it was asserted that the assessee's application should be evaluated under clause (iv)(B) of Section 80G(5) of the Act. The Ld. AR also referenced the Memorandum that elucidates the provisions of the Finance Bill, 2024, which proposed the insertion of clause (iv) to streamline the timeline for submitting the application for approval, allowing for submission at any time after the initiation of activities. In light of this amendment, the Ld.AR prayed that the approval be granted effective from 01.10.2024, which is the date when the amended provisions under clause (iv) of Section 80G(5) take effect. The Ld. AR also referred the order of the co-ordinate Bench of Tribunal in the case of Green Earth Foundation vs. CIT(E) in ITA No.1099/CHNY/2025 (order dated 25.08.2025) and order of the Mumbai Bench of the Tribunal in the case of Chetana Vs CIT(E) [2025] 176 taxmann.com 713 (Mumbai-Trib).

4. Per contra, the Ld. DR has relied on the impugned order of the CIT(E) and stated that assessee can now file fresh application

as per the amended provision under clause (iv)(B) of Section 80G(5).

5. We have heard rival submissions and perused the material on record. The Chennai Bench of the Tribunal on identical facts in the case of Green Earth Foundation in ITA No.1099/CHNY/2025 (order dated 25.08.2025) had directed the CIT(E) to consider application submitted by the assessee trust as one filed under clause (iv)(B) of the first proviso to Section 80G(5) of the Act and take a decision in accordance with law. The relevant finding of the Chennai Bench of the Tribunal in the case of Green Earth Foundation (*supra*) reads as follows:-

*“6. We have considered the rival submissions, perused the order of the co-ordinate Bench of Tribunal in the case of Aalayam Vs The CIT(E) referred supra and reviewed the materials available on the record. The assessee submitted an application under clause (iii) of the first proviso to sub-section (5) of Section 80G of the Act, seeking approval under section 80G of the Act on 20.09.2024. The Ld. CIT(E) rejected the application as not maintainable, citing that the assessee did not file the application before 30.06.2024, as stipulated in CBDT Circular No.7/2024 dated 25.04.2024. However, it is important to note that clause (iv) has been added to the first proviso to Section 80G(5) by the Finance Act, 2024, effective from 01.10.2024, allowing the assessee trust to apply for approval under section 80G(5) at any time following the commencement of its activities. This new provision is separate from clause (iii), which governed the previous timeline. The Ld. CIT(E) issued the order rejecting the application on 14.03.2025, after the amendment had taken effect, deeming it non-maintainable. Therefore, we direct the Ld.CIT(E) to consider the application submitted on 20.09.2024 as filed under clause (iv)(B) of the first proviso to Section 80G(5) and to make a decision in accordance with the law. In light of*

*the above and respectfully following the order of the co-ordinate Bench of Tribunal in the case of Aalayam Vs The CIT(E), the appeal submitted by the assessee is allowed for statistical purposes only.”*

6. In light of the above Tribunal's order, we direct the CIT(E) to consider application submitted by the assessee trust on 20.09.2024 as one filed under clause (iv)(B) of the first proviso to Section 80G(5) of the Act and take a decision in accordance with law. 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 3<sup>rd</sup> September, 2025 at Chennai.

Sd/-

(एस.आर. रघुनाथा)

**(S.R. RAGHUNATHA)**

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(जॉर्ज जॉर्ज के)

**(GEORGE GEORGE K)**

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 3<sup>rd</sup> September, 2025

**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.