

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

श्री मनु कुमार गिरि, न्यायिक सदस्य एवं
श्री अमिताभ शुक्ला, ढेखा सदस्य, ढेखा सदस्य के समक्ष

**BEFORE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.1100/Chny/2025

निर्धारण वर्ष/**Assessment Year: -**

Bright Educational Trust, No.12, Periyakuppam, Tiruvallur Railway Station, Tiruvallur Taluk – 602 002. [PAN: AAATB 4608F]	Vs.	The Commissioner of Income Tax (Exemptions), Chennai-600034,
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr. S P Chidambaram, Advocate and Ms. S. Sonali, Advocate
प्रत्यर्थी की ओर से /Respondent by	:	Mr. Bipin C.N, CIT
सुनवाईकीतारीख/Date of Hearing	:	04.09.2025
घोषणाकीतारीख /Date of Pronouncement	:	08.09.2025

आदेश / ORDER

PER MANU KUMAR GIRI, JM:

The captioned appeal filed by the assessee is directed against order of the Ld. Commissioner of Income Tax (Exemption), Chennai, ['CIT(E)' in short] dated 14.03.2025 rejecting the application filed by the assessee dated 19.09.2024 in Form No.10AB under clause (iii) of first proviso to section 80G(5) of the Income Tax Act, 1961 ("the Act" in short) seeking approval u/s.80G of the Income Tax Act, 1961 (hereinafter "the Act").



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2. The solitary issue in this appeal of assessee is against rejection of application seeking approval u/s. 80G of the Act on the ground that the same is not maintainable.

3. The assessee submitted an application on 19.09.2024 in Form No. 10AB, pursuant to clause (iii) of the first proviso to sub-section (5) of Section 80G of the Act. The Learned CIT(E) denied the application on the basis that the trust was obligated to submit the application by 30.06.2024, as per CBDT Circular No. 7/2024 dated 25.04.2024, but it was submitted on 19.09.2024, resulting in a delay of 82 days. Consequently, the Ld.CIT(E) deemed the application to be non-maintainable.

4. The Ld. Authorized Representative (AR) of the assessee 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



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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 Id. AR also referred the order of the co-ordinate Bench of Tribunal in the case of *Aalayam Vs The CIT(E) ITA No.1012/Chny/2025 dated 25.07.2025* and order of the Mumbai Bench of the Tribunal in the case of *Chetana Vs CIT(E) [2025] 176 taxmann.com 713 (Mumbai-Trib)*.

5. Per contra, the Ld. Departmental Representative (DR), has relied on the impugned order of the Id.CIT(E) and pleaded that assessee can now file fresh application as per the amended provision under clause (iv)(B) of Section 80G(5).



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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 19.09.2024. 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 19.09.2024 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.



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

Order pronounced on the 08th day of September, 2025, in Chennai.

Sd/-
(अमिताभ शुक्ला)
(AMITABH SHUKLA)

लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-
(मनु कुमार गिरि)
(MANU KUMAR GIRI)

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 08th September, 2025.

VM, Sr.PS

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF