

3. I have heard the rival submissions and perused the record of the case. The appellant trust had filed audit report in Form 10BB on 30.9.2023. Later on, Form 10BB was filed on 16.3.2024. The assessee trust is registered u/s.12A of the Act. The due date of filing Form 10BB had been extended during the impugned assessment year by CBDT vide circular No.2/2024 dated 5.3.2024 to mitigate the hardship of the trust by extending the date of filing the Form 10BB upto 31.3.2024, which was again extended upto 10.11.2024 vide CBDT order dated 7.10.2024. Thus, I find that the audit report in Form 10BB was filed within the due date. Considering all these facts on record, I am unable to subscribe to the conclusion arrived at by the AO CPC as also by the Id CIT(A) on this. Accordingly, I direct the AO to allow the application of income of Rs.1,25,18,776/- to the assessee trust as claimed.

4. In the result, appeal of the assessee is allowed.

Order dictated and pronounced in the open court on 12/09/2025.

Sd/-
(RAJESH KUMAR)
ACCOUNTANT MEMBER

Kolkata : Dated 12/9/2025
B.k.Parida, , Sr. PS (OS)