

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

श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
BEFORE SHRI ABY T VARKEY, JUDICIAL MEMBER AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1127/Chny/2025
Assessment Years: -

Society for Community Organization
and Peoples Education (SCOPE),
No.17, 16th Cross, Ahmed Colony,
Ramalinga Nagar,
Tiruchirappalli,
Tamil Nadu- 620 003.
[PAN: AAETS3488C]

Commissioner of Income Tax
(Exemptions),
Chennai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by
प्रत्यर्थी की ओर से /Revenue by

: Shri N.Arjun Raj, Advocate,
: Shri Bipin C.N, CIT

सुनवाई की तारीख/Date of Hearing

: 07.07.2025

घोषणा की तारीख /Date of Pronouncement

: 03.10.2025

आदेश / O R D E R

PER AMITABH SHUKLA, A.M :

This appeal is filed by the assessee against the order bearing DIN & Order No.ITBA / EXM / F / EXM45 / 2024-25 / 1072470340(1) dated 21.03.2025 of the Learned Commissioner of Income Tax (Exemptions) [herein after "CIT(E), Chennai. The reference to the word "Act" in this order hereinafter shall mean the Income Tax Act, 1961 as amended from time to time.

2.0 It has been noted that there is a delay of 22 days in the case, in filing of this appeal before the tribunal. The assessee has pleaded that the small delay occurred as the assessee trust is located on the outskirts of Tiruchirapalli and the delay had occurred primarily on account of time consumed for transit of appeal papers between the appellant trust and counsels. It was also submitted that the inclement health conditions of the Managing Trustee also contributed to the said delay. All these activities contributed to the delay which was neither willful nor wanton. The assessee submitted that there will not be case of any non-compliance now. We have considered the justification put forth by the assessee and we are satisfied with their adequacy. We are also conscious of the fact that no litigant gains by intentionally delaying its own matters. The Ld. DR did not pose any serious objections to the delay. Accordingly, we hereby condone the delay and proceed to adjudicate this appeal.

3.0 The only issue contested by the appellant assessee, through its grounds of appeal, is the rejection of its application for grant of exemption u/s 80G by the Ld.CIT(E). The application of the assessee was rejected for having been filed late i.e beyond the timeline, including extended timeline, prescribed by the Revenue authorities.

4.0 It is the case of the appellant that the delay cannot come in the way of its eligibility for grant of exemption u/s 80G. The Ld.Counsel for

the assessee submitted that it was granted provisional registration in Form-10AC on 15.10.2021. Thereafter, vide application dated 27.07.2024 in Form-10AB request for final registration was made u/s 80G(5)(iii) was made. It was submitted that vide order 20.03.2025 the Ld.CIT(E) has rejected the application of the assessee. While concluding the same, the Ld.CIT(E) postulated that the impugned application was due to have been filed on 30.06.2024 and has the same was filed on 27.07.2024 it was liable for rejection. It was also concluded that the Ld.CIT(E) did not have any authority to condone the delay.

5.0 The Ld.Counsel for the assessee vehemently argued against the decision of Revenue Authorities in rejecting its application. It was submitted that the timelines prescribed u/s 80G (iii) are merely directory and not mandatory. In support of the argument reliance was placed upon the decision of this tribunal in the case of CIT-1982 Charitable Trust as at 160 taxmann.com 475. Further, it was submitted that the Ld.CIT(E) has inherent powers to condone the delay which is on par with such powers available qua grant of registration u/s 12A. The Ld.Counsel simultaneously also argued that this tribunal also possesses powers to condone the delay in applications filed after the due date and direct Ld.CIT(E) to grant registration after condoning the delay. In support of the arguments, reliance was placed upon the decision of Hon'ble Gujarat High Court in its decision as at 157 taxmann.com 550.

The Ld.Counsel placed further reliance upon the decisions of this tribunal as in case of Aalayam vide ITA No.1012/Chny / 2025 dated 25.07.2025.

6.0 Per contra, the Ld.DR relied upon the order of lower authorities. It was argued that the provision of law is clear mandating grant of registration u/s 80G to applications filed within prescribed timelines.

7.0 We have heard the rival submissions in the light of material available on records. We have noted that the principal issue is as to whether the delay caused by the assessee in filing of its application u/s 80G for grant of registration can be condoned and registration be granted???. We have also noted that CBDT through its instructions has accorded powers to the CIT(E) for condoning the delay in matters concerning 12A registrations. We have noted that while doing so, CBDT had primarily examined the issue of “continuing hardship” to the taxpayers in filing timely applications and thus being deprived of registration on such technical deficiencies. Registrations under section 12A and 80G are closely inter-linked and or rather supplementing their independent objectives. The present issue is also one of genuine hardships and therefore there cannot be a distinction within the same provision without bringing any exception. The provisions of 80G are for the benefit of donors who are donating amounts of money to Charitable Trusts, engaged in selfless public service, for claiming exemption in the Returns of Income. We have noted that this issue has been extensively

dealt by a Hon'ble Coordinate bench of this tribunal in the case of CIT-1982 Charitable Trust as at 160 taxmann.com 475

“....7. We have heard rival contentions and gone through the facts and circumstances of the case. First of all, it is to be noted that the assessee trust has commenced its activities on 14.07.2017 and assessee is also provisionally approval u/s.80G(5)(iv) of the Act. The assessee trust was required to file application in Form No.10AB u/s.80G(5)(iii) of the Act within the time period of six months prior to expiry of the period of provisional approval or within six months of commencement of its activities, whichever is earlier, in term of clause (iii) of first proviso to sub-section (5) of section 80G of the Act. The relevant proviso reads as under:-

“Provided that the institution or fund referred to in clause (vi) shall make an application in the prescribed form and manner to the Principal commissioner or Commissioner, for grant of approval, -

(i) where the institution or fund is approved under clause (vi) [as it stood immediately before its amendment by the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020], within three months from the 1st day of April, 2021;

(ii) where the institution or fund is approved and the period of such approval is due to expire, at least six months prior to expiry of the said period;

(iii) 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;

(iv) in any other case, at least one month prior to commencement of the previous year relevant to the assessment year from which the said approval is sought;”

7.1 Further, we have gone through the CBDT Circular No.6 of 2023 dated 24.03.2023 and noted that the CBDT has clarified the provision relating to charitable and religious trusts and has extended the timeline for furnishing Form No.10A seeking provisional registration/approval within the extended period up-to 30.09.2023 and the relevant portion reads as under:-

1. Income of any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10 of the Income-tax Act, 1961 ("the Act") or any trust or institution registered under section 12AA or section 12AB of the Act (hereinafter referred to as "the trust") is exempt subject to the fulfilment of the conditions provided under relevant sections of the Act. Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 amended the provisions related to application by a trust for registration or approval by amending the first and second proviso to clause (23C) of section 10, clause (ac) of sub-section (1) of section 12A of the Act, inserting section 12AB of the Act and amending the first and second proviso to sub-section (5) of section 80G of the Act. The amended provisions provide for the following:

(a) All the existing trusts were required to apply for registration/approval on or before 30.06.2021. However, on consideration of difficulties in the electronic filing of Form No. 10A, the Central Board of Direct Taxes (the Board) in exercise of the powers conferred upon it under Section 119 of the Act extended

the due date for filing Form No. 10A in such cases to 31.08.2021 vide Circular No.12 of 2021 dated 25 .06.2021, to 3 1.03.2022 vide Circular No. 16 of 2021 dated 29.08.2021 and further till 25.11.22 vide Circular No. 22 of 2022 dated 01.11.2022. Such registration/approval shall be valid for a period of 5 years. Thus, existing trusts are required to apply for fresh registration/approval and once the registration/approval is granted it is valid for five years.

- (b) New trusts are required to apply for provisional registration/approval at least one month prior to the commencement of the previous year relevant to the assessment year from which the said registration/approval is sought. Such provisional registration/approval is valid for a maximum period of three years.*
- (c) Provisionally registered/approved trusts will again need to apply for regular registration/approval in Form No. 10AB at least six months prior to the expiry of the period of provisional registration/approval or within six months of the commencement of activities, whichever is earlier. This registration/approval is valid for a period of five years. On consideration of difficulties in electronic filing of Form No. IOAB, the Board in exercise of its powers under section 119 of Act extended the due date for electronic filing of Form No. 10AB to 30.09.2022 vide Circular No 8 of 2022 dated 31.03.2022.*
- (d) The trusts once approved/registered for five years are required to apply at least six months prior to the expiry of the period of five years.*
- (e) The deduction under section 80G of the Act in respect of a donation made by a donor to a fund or institution referred to in sub-clause (iv) of clause (a) of sub-section (2) of section 80G, shall be all owed to the donor only if a statement of such donations is furnished*

by the donee in Form 10BD. The certificate of such donation is required to be provided in Form No. 10BE. Further, Form No. 10BD and Form No. 10BE are required to be furnished on or before the 31st May, immediately following the financial year in which the donation is received.

2. Representations received from stakeholders requesting for clarity on provisions related to trusts are dealt with as under:

Clarification regarding application of section 115TD for failure to apply to registration/approval

3. Finance Act, 2023 has, inter-alia, amended section 115TD of the Act, so as to provide that the accreted income of the trusts not applying for registration/ approval, within the specified time, shall be made liable to tax in accordance with the provisions of section 115TD of the Act. This amendment has come into effect from 01.04.2023 and therefore applies to assessment year 2023-24 and subsequent assessment years.

4. Representations have been received stating that several trusts have not been able to apply for registration/ approval within the required time due to genuine hardship. This has also led to rejection of applications simply on the ground that these were delayed. As mentioned in para 1(a) above, the last date for filing an application by the existing trusts seeking registration/ approval was extended to 25.11.2022 vide Circular No. 22 of 2022 dated 01.11.2022. Further, as stated in 1 (c) above, the due date for furnishing application for registration/approval by the provisionally registered/ approved trusts was extended till 30.09.2022. These trusts shall be subject to tax under section 115TD of the Act in accordance with the provisions of the said section, as amended by the

Finance Act, 2023 if the application is not made by 25.11.2022 or 30.09.2022, as the case may be.

5. In order to mitigate genuine hardship in such cases, the Board, in the exercise of the power under section 119 of the Act, extends the due date of making an application in,-

(i) Form No.10A, in case of an application under clause (i) of the first proviso to clause (23C) of section 10 or under sub-clause (i) of clause (ac) of sub-section (1) of section 12A or under clause (i) of the first proviso to sub-section (5) of section 80G of the Act, till 30.09.2023 where the due date for making such application has expired prior to such date;

(ii) Form No. 10AB, in case of an application under clause (iii) of the first proviso to clause (23C) of section 10 or under sub-clause (iii) of clause (ac) of sub-section (1) of section 12A of the Act, till 30.09.2023 where the due date for making such application has expired prior to such date.

6. In view of the above, trusts may now apply for registration/approval under clause (i) or clause (iii) of the first proviso to clause (23C) of section 10 or sub-clause (i) or sub-clause (iii) of clause (ac) of sub-section (1) of section 12A of the Act by 30.09.2023 and where such application is made by the said date and registration/approval is granted, the provisions of clause (iii) of sub-section (3) of section 115TD of the Act shall not apply on account of delay in making application in accordance with the provisions of clause (i) or (i ii) of the first proviso to clause (23C) of section 10 or sub-clause (i) or (iii) of clause (ac) of sub-section (1) of section 12A of the Act.

7. It may be also noted that the extension of due date as mentioned in paragraph 5(ii) shall also apply in case of all pending applications under clause (iii) of the first proviso to clause (23C) of section 10 or sub-clause (iii) of clause (ac) of sub-section (I) of section 12A of the Act, as the case may be. Hence, in cases where the trust has already made an application in Form No. 10AB under the said provisions but such application has been furnished after 30.09.2022 and where the Principal Commissioner or Commissioner has not passed an order before the issuance of this Circular, the pending application in Form No. 10AB may be treated as a valid application. Further, in cases where the trust had already made an application in Form No. 10AB, and where the Principal Commissioner or Commissioner has passed an order rejecting such application, on or before the issuance of this Circular, solely on account of the fact that the application was furnished after the due date, the trust may furnish a fresh application in Form No. 10AB within the extended time provided in paragraph 5(ii) i.e. 30.09.2023.

8. It is also clarified that where trusts have missed the deadline of 25.11.2022, as mentioned in para 1(a) above, for making an application for registration/ approval in Form No. 10A, and have subsequently furnished Form No. 10A seeking provisional registration/approval, the relevant functionality on the e-filing portal may be used for surrendering the Form No. 10A seeking provisional registration/approval and such trusts can make a new application in Form No. 10A for registration/ approval within the extended period up to 30.09.2023, as mentioned in paragraph 5(i).

7.2 The legislature by way of amendment introduced new regime for taxation of trusts w.e.f. 01.04.2021 and this amendment was made with the objective that it needs improvement with the advent of technology and keeping in mind the practical issue of

difficulty in obtaining registration/approval/notification before actually starting the activities. To make the process of registration completely electronic under a 16 digit Unique Registration Number (URN), the new regime was introduced for new as well as to existing charitable institutions. Due to change in law, a new clause (ac) has been inserted in sub-section (1) of section 12A w.e.f. 01.04.2021 which states that notwithstanding anything contained in clauses (a) to (ab), the person in receipt of the income who wants to claim benefit of section 11 & 12 is to made an application in the prescribed form 10A or 10AB and in prescribed manner to the Principal Commissioner or Commissioner, for registration of the trust or institution.

7.3 Similarly, for approval u/s.80G of the Act, similar changes were effected in the provisions of section 80G(5), the first and second provisos, which were made applicable with effect from 01.04.2021 for existing trusts as well as new trusts or entities. This amendment is brought in by Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 amended the provisions related to application by a trust for registration or approval by amending the first and second proviso to clause (23C) of section 10, clause (ac) of sub-section (1) of section 12A of the Act, inserting section 12AB of the Act and amending the first and second proviso to sub-section (5) of section 80G of the Act.

7.4 We are concerned with the provisions of section 80G of the Act in these cases. In view of the above provisions, the deduction u/s.80G of the Act in respect of a donation made by a donor to a

fund or institution referred to in sub-clause (iv) of clause (a) of sub-section (2) of section 80G, shall be allowed to the donor only if a statement of such donations is furnished by the donee in Form 10BD. The certificate of such donation is required to be provided in Form No. 10BE. Further, Form No. 10BD and Form No. 10BE are required to be furnished on or before the 31st May, immediately following the financial year in which the donation is received. The timeline provided for filling of application for approval of trust or any institution under the first and second proviso to sub-section (5) of section 80G of the Act is within six months of commencement of activities or at least six months prior to expiry of provisional approval. These two timelines are provided in first proviso to section 80G(5) of the Act. But, the CBDT time and again considering the difficulties in filing in the electronic mode of filing of Form No.10A or 10AB, in exercise of powers conferred upon it u/s.119 of the Act, extended the due date for filing Form No.10A or 10AB up to 30.09.2022 vide Circular No.16/2021 dated 29.08.2021 and further, vide Circular No.6/2023 dated 24.05.2023 up to 30.09.2023. But the CBDT has extended this date up to 30.09.2023 in filing Form No.10A for registration u/s.12A of the Act vide paras 6 to 8 of the Circular (which is reproduced in this order at para 7.1 above). The Revenue has filed the date and events which are undisputed in this case and as admitted by Revenue that in this case, provisional registration was granted u/s.80G(5) of the Act in Form No.10A under the new regime under clause (iv) of the said provision vide dated 23.09.2021. Even the final registration was granted u/s.12A of the Act in Form No.10AD under the new regime vide dated 13.09.2023 but rejected the application for final approval

applied u/s.80G of the Act in Form No.10AB vide order dated 25.09.2023 by CIT(Exemption) on the reason that the application was filed by assessee only on 17.03.2023, which is belated application. There is no dispute about the final registration granted to the assessee trust u/s.12A of the Act in Form No.10AD under the new regime vide order dated 13.09.2023 but rejected assessee's application filed in Form No.10AB u/s.80G of the Act dated 17.03.2023 vide order dated 25.09.2023 as the application is a belated one.

7.5 We have considered the case laws of Co-ordinate Bench of Jaipur Tribunal in the case of Go Gram Eco Foundation, supra and noted that the Jaipur Bench has considered this issue of delay in application filed in Form No.10AB in term of clause (iii) of first proviso to section 80G(5) of the Act, wherein the provisional registration was granted to the assessee trust on 16.10.2021 in Form No.10A u/s.12A(1)(ac)(vi) and under clause (iv) of first proviso to section 80G(5) of the Act. In that case, the provisional registration was granted in form No.10AC on 27.10.2021. Admitted fact in the case is that the assessee trust commenced its activities from 13.10.2021 being new trust and assessee filed application for grant of approval under clause (iii) of first proviso to section 80G(5) on 16.12.2022, which is delayed by almost about 2.5 months from the extended date. The Tribunal considered this issue and finally in para 6.1 noted and the relevant reads as under:-

There is no dispute as to the fact that assessee is provisionally registered till A.Y. 2024-25 vide order dated 27.10.2021. Thus it has complied with section 80G(5). The proviso to this section only deals

with the procedure as to the filing of the application. The law of procedure has to be approached, understood and appreciated as a helpmate in the course of the process of administration of justice. Procedural provision should be so construed as to sub serve the course of justice and not to hinder it. It is a settled proposition of law that technicalities should not come in way in imparting the substantial justice. We get support of our this view from the decision of Hon'ble Supreme Court in case of S. Nagaraj & Others Vs. State of Karnataka & Another 4 SCC 595.

7.6 Even in the decision of Jodhpur Bench of this Tribunal in the case of Bhamashah Sundarlal Daga Charitable Trust, supra, the assessee trust received provisional approval u/s.80G(5) vide order dated 16.08.2022 for the period from 16.08.2022 to A.Y. 2025-26. The assessee has also got approval u/s.12A(1)(ac) of the Act from A.Y. 2022-23 to A.Y. 2026-27 and assessee filed application in Form No.10AB for approval u/s.80G(5) of the Act on 11.01.2023, which was treated as belated application and appropriate authority rejected the approval application filed by the assessee. But the Tribunal allowed the maintainability of application and directed the CIT(Exemption) to re-decide on merits. Hence, these decisions favors the case of the assessee and clearly applicable to the facts of present case before us.

7.7 The case law cited by the Revenue of Kolkata Tribunal in the case of Bishnupur Public Education Institute, supra wherein the Kolkata Tribunal has relied on the decision of Hon'ble High court of Madras in the case of All Angels Educational Society, supra and the Hon'ble High Court of Andhra Pradesh in the case of Aurora Educational Society vs. CCIT reported in 20 taxmann.com 46,

after considering these decisions has decided the issue on the approval of application filed u/s.10(23C)(vi) of the Act rejected by CIT(Exemption) relating to assessment years 2016-17, 2017-18 & 2018-19. The assessee's application was dated 11.02.2019 under the old regime. The new regime of taxation of charitable trusts / institutions started w.e.f. 01.04.2021 and hence, reliance placed by Revenue on the Co-ordinate Bench decision of Kolkata Tribunal in the case of Bishnupur Public Education Institute, supra is not at all relevant and even the case law of Hon'ble High Court of Madras and the Hon'ble High Court of Andhra Pradesh are also relating to taxation of old regime prior to 01.04.2021. Hence, these are clearly distinguishable on facts and hence, not applicable. In term of the above, we now go through the factual aspect.

7.8 After hearing the arguments of Id. counsel for the assessee and Id. CIT-DR as noted above, we find from the facts that the timeline prescribed for filing Form No.10AB for registration u/s.12A of the Act in the case of assessee trust has been extended up-to 30.09.2023 after considering the genuine hardship faced by charitable institutions vide various CBDT circulars and finally, vide Circular No.6/2023 dated 24.05.2023. Similarly, the timeline prescribed for filing Form No.10A for recognition u/s.80G of the Act was also extended up-to 30.09.2023 by the same circular for trusts filing registration under clause (i) to first proviso to section 80G(5) of the Act. But the above extension was not extended beyond 30.09.2022, unlike other forms which were extended up to 30.09.2023 to the disputed forms namely Form No.10AB for renewal of recognition u/s.80G(5) of the Act under clause (iii) of the first proviso to section 80G(5) of the Act. Once, the CBDT has

extended the timeline for filing Form No.10AB for recognition u/s.12A of the Act and also for filing Form No.10A for recognition u/s.80G of the Act extended up to 30.09.2023 for trusts filing registration under clause (i) of first proviso to section 80G(5) of the Act, we find no difference in continuing hardship as recognized by CBDT even in filing Form No.10AB for renewal of recognition u/s.80G of the Act under clause (iii) of first proviso to section 80G(5) of the Act. In our view, this being a genuine hardship case, which is recognized by Revenue or CBDT by issuing a general circular, we are of the view that this specific provision of clause (iii) to first proviso to section 80G(5) cannot be excluded and or it has not been the intention of the CBDT while issuing the circular. There cannot be a distinction within the same provision without bringing out any exception and even this provision is for the benefit of the donors who are donating money to the charitable trusts for claiming exemption in their returns of income. In our view, we agree with the argument of Id. counsel for the assessee that the timeline prescribed under clause (iii) of first proviso to section 80G(5) of the Act should be treated as directory and not mandatory especially considering the transitional nature of the amendment as brought out by the taxation of other laws (relaxation and amendment of certain provisions) act 2020 for bringing new regime. Hence, in our view, the CIT(Exemptions) should not have rejected the assessee's application in Form No.10AB only for this technical reason. We are of the view that the intention of CBDT in its circular clearly reflects their mind that once the timeline prescribed for filing Form No.10AB for recognition u/s.12A of the Act has been extended up to 30.09.2023, the same may be treated as extended for forms

namely Form No.10AB for renewal of approval/recognition/registration under clause (iii) of first proviso to section 80G of the Act also. Hence, we accept the plea of assessee and agree with the arguments of ld. counsel for the assessee and remand the matter back to the file of the CIT(Exemption) to decide the issue on merits. Hence, the order of CIT(Exemption) on this issue is set aside and matter is remanded back to the file of the CIT(Exemption) for re-deciding the issue on merits as per law. The appeal of the assessee is allowed for statistical purposes.

8. Now coming to the case of CIT-1982 Charitable Trust vs. ITO in **ITANo.827/CHNY/2023**, the trust was incorporated on 24.03.2021 and assessee filed application for obtaining provisional registration u/s.12A of the Act in Form No.10A on 29.04.2021. The CIT(Exemption) granted provisional registration u/s.80G(5) of the Act in Form no.10A on 28.05.2021. The assessee moved final registration application u/s.12A of the Act in Form No.10AB on 29.09.2022 and final registration was granted u/s.12A of the Act in Form No.10AD vide dated 30.05.2023. The assessee finally moved application for obtaining final registration u/s.80G of the Act in Form No.10AB on 14.11.2022. The final registration was rejected by CIT(Exemption) u/s.80G of the Act on 30.05.2023. The Revenue brought out the fact that the date of commencement of activities is also 30.03.2022 but assessee wrongly claimed commenced of activity date as 27.05.2022, which is an afterthought. According to Revenue, the assessee is covered by the extended date of 30.09.2022, extended by CBDT and not eligible for final registration u/s.80G and the CIT(Exemption) has

rightly rejected the approval. It was argued by CIT-DR that having applied provisional registration u/s.80G of the Act on 28.05.2021 and having commenced activities on 30.03.2022, the assessee could have filed application in Form No.10AB on or before 30.09.2022, which the assessee failed to do. We noted that all these aspects are dealt with in the above appeal in ITA No.1136/CHNY/2023 and facts being identical, we set aside the order of CIT(Exemption) on the same reason and remand the matter back to the file of the CIT(Exemption) for deciding the issue on merits as per law. The appeal of the assessee is allowed for statistical purposes.

9. Coming to **ITA No.875/CHNY/2023** in the case of Madurai Agri Business Incubation Forum vs. CIT, the Id. counsel for the assessee stated that the date of incorporation of this trust is 10.05.2018 and assessee filed application for obtaining provisional registration u/s.12A of the Act in Form No.10A under the new regime, first time vide dated 02.12.2020. The provisional registration was granted by CIT(Exemption) u/s.12A of the Act in Form No.10AC under the new regime on 27.05.2021. Subsequently, the assessee filed application for obtaining provisional approval / registration u/s.80G of the Act in Form No.10A on 15.11.2021 and consequently provisional registration was granted u/s.80G(5) of the Act in Form No.10A on 22.11.2021. The assessee filed application for obtaining final registration u/s.12A of the Act in Form No.10AB by renewing under the new regime on 25.11.2022 and assessee was granted final registration u/s.12A of the Act by issuing Form No.10AD on 29.05.2023. The assessee filed application for obtaining final registration u/s.80G of

the Act in Form No.10AB by renewing the provisional registration under the new regime vide application dated 24.11.2022. The final registration was rejected by CIT(Exemption) u/s.80G of the Act vide letter dated 30.05.2023 for the reason that the application is belated one. The Id. counsel for the assessee adopted the same argument as in the case of CIT-1982 Charitable Trust in ITA No.1136/CHNY/2023.

10. The Id. CIT-DR stated that the extended date as extended by CBDT is 30.09.2022 is applicable in this case. But assessee filed belated application in Form No.10AB on 24.11.2022 and hence, the CIT(Exemption) has rightly rejected the same.

11. We noted that the facts and circumstances are exactly identical to the case of CIT-1982 Charitable Trust in ITA No.1136/CHNY/2023, dealt above and facts being identical, we set aside the order of CIT(Exemption) on the same reason and remand the matter back to the file of the CIT(Exemption) for deciding the issue on merits as per law. The appeal of the assessee is allowed for statistical purposes.

12. In the result, all the appeals filed by the assesseees are allowed for statistical purposes....”

8.0 We have further noted that another Coordinate Bench of this tribunal in ITA No.1012/Chny/2025 dated 25.07.2025 in the case of Aalayam held as under:-

“...6. We have heard the rival submissions, and perused the materials available on record. The assessee made application under clause (ii) of first proviso to sub-section (5) of Section 80G of the Act seeking approval u/s. 80G of the Act on 30.09.2024. The Ld. CIT(E) has rejected the application as not maintainable on the ground that the assessee has not filed the application before 30.06.2024 as provided in CBDT Circular No.7/2024 dated 25.04.2024. However, it is noted that clause (iv) has now been inserted into the first proviso to Section 80G(5) by the Finance Act, 2024, wef 01.10.2024 to enable assessee trust to apply for approval u/s 80G(5) at any time after commencement of its activities. This provision is disjoint from clause (iii), which governed the earlier timeline. The Ld CIT(E) has passed the order rejecting application on 12.02.2025 after the amendment had come into force, as non maintainable . We, therefore direct the Ld. CIT(E) to treat the application filed on 22.08.2024 as having been filed under clause (iv)(B) of the first proviso to Section 80G(5), and decide in accordance with the law. In view of the above, the appeal filed by the assessee is allowed for statistical purposes only....”

9.0 Thus, the uniform view taken by this tribunal on the issue is that, considering the amendment by the Finance Bill 2024, the applications u/s 80G(5) after the due date can be considered within the meanings of the section 80G(5)(iv). We have also noted that the decision of the Coordinate bench of this tribunal in the case of CIT-1982 Charitable Trust supra which has gone to conclude that the timelines u/s 80G(5) are directory in nature and that therefore any rejection of delayed applications by CIT(E) would be merely a case of reliance on pure technicalities. Accordingly, in respectful compliance to the aforesaid orders of this tribunal and for the purposes of consistencies, we direct the Ld.CIT(E) to treat the delayed application filed by the assessee as

having been filed under clause-(iv) of the first proviso to section 80G and decide in accordance with law. The assessee shall be entitled to be granted due opportunities of being heard and shall be bounden to comply with all the statutory notices issued by the Revenue. In view of the above, all the grounds of appeal raised by the assessee are allowed for statistical purposes.

10.0 In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced on 3rd, October-2025 at Chennai.

Sd/-

(एबी टी. वर्की)

(ABY T VARKEY)

न्यायिक सदस्य / Judicial Member

Sd/-

(अमिताभ शुक्ला)

(AMITABH SHUKLA)

लेखा सदस्य /Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 3rd, October-2025.

KB/-

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