

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

सुश्री पदमावती यस, लेखक सदस्य एवं श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष
BEFORE MS. PADMAVATHY.S, ACCOUNTANT MEMBER AND
SHRI MANU KUMAR GIRI, JUDICIAL MEMBER

आयकर अपील सं./ITA No.3327/Chny/2025

M/s. Madras City Ophthalmological
Association,
No.1957, 10th Main Road,
Anna Nagar, Chennai-600 040.
PAN: AAKAM 7872M

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

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: Ms. Jharna B. Harilal, C.A
: Mr. Shiva Srinivas, CIT

सुनवाई की तारीख/Date of Hearing
घोषणा की तारीख /Date of Pronouncement

: 20.01.2026
: 29.01.2026

आदेश / ORDER

PER PADMAVATHY.S, A.M:

This appeal by the assessee is against the order of the Commissioner of Income Tax (Exemptions), Chennai (in short "CIT(E)") dated 24.09.2025.

2. The assessee is a society and conduct eye care activities. The assessee was granted provisional registration u/s. 80G on 24.03.2023. Subsequently, the assessee filed Form-10AD on 28.03.2025 u/s. 80G(5)(iv) for renewal of registration. The CIT(E) rejected the application stating that the assessee ought to have applied for approval u/s. 80G on or before 30.09.2024 and that

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there is a delay in assessee's case. Aggrieved, the assessee is in appeal before the Tribunal.

3. We have heard rival submissions and perused the materials on the record. The assessee submitted an application under clause (ii) of the first proviso to subsection (5) of Section 80G of the Act, seeking approval under section 80G of the Act on 28.03.2025. The Ld. CIT(E) rejected the application as not maintainable, citing that the assessee did not file the application before 30.09.2024, 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. In the present case, the order rejecting the assessee's application was passed by the Ld. CIT(E) after the amended provisions had come into force. In our considered view, the application filed by the assessee on 28.03.2025 ought to have been examined in the light of clause (iv)(B) of the first proviso to section 80G(5) of the Act.

4. A similar view was taken by the Co-ordinate Bench of ITAT, Chennai in the case of M/s. Madras Chinmaya Seva Trust (*supra*). The relevant finding of the Tribunal reads as follows:-

“6. We have considered the rival submissions, perused the order of the coordinate 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 subsection (5) of Section 80G of the Act, seeking approval under section 80G of the Act on 30.09.2024. The Ld. CIT(E) rejected the application as not maintainable, citing that the assessee did not file the application before 30.06.2024, as

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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 17.03.2025, after the amendment had taken effect, deeming it non-maintainable. Therefore, we direct the Ld.CIT(E) to consider the application submitted on 30.09.2024 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 VsThe CIT(E), the appeal submitted by the assessee is allowed for statistical purposes only.”

5. An identical view was also taken by the Co-ordinate Bench of the Tribunal in the case of Aalayam vs. CIT(E) (*supra*) and Mumbai Bench of the Tribunal in the case of Chetana vs. CIT(E), (*supra*). Accordingly, we set aside the impugned order and direct the Ld. CIT(E) to treat the application dated 28.03.2025 as an application filed under clause (iv)(B) of the first proviso to section 80G(5) of the Act and to decide the same in accordance with law. It is ordered accordingly.

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

Order pronounced on 29th day of January, 2026 at Chennai.

Sd/-
(मनु कुमार गिरि)
(Manu Kumar Giri)

न्यायिक सदस्य / Judicial Member

Sd/-
(पद्मव्रती यश)
(Padmavathy.S)

लेखा सदस्य / Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 29th January, 2026.

EDN, Sr. P.S

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आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai/Madurai/Coimbatore/Salem
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF