

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़
**IN THE INCOME TAX APPELLATE TRIBUNAL
DIVISION BENCH, "B" CHANDIGARH**

**BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER AND
SHRI VIKRAM SINGH YADAV, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No 536/CHD/2023

निर्धारण वर्ष / Assessment Year : 2022-23

Madhav Gaushala Charitable Trust, Shop No. 107, NVM, Sector 20, Panchkula.	Vs	The CIT (Exemption), Chandigarh.
स्थायीलेखासं./PAN NO: AAGTM3264L		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by: Shri Parikshit Aggarwal, CA

राजस्व की ओर से/ Revenue by : Smt. Kusum, CIT, DR

सुनवाई की तारीख/Date of Hearing : 13.02.2024

उद्घोषणा की तारीख/Date of Pronouncement : 15.02.2024

HYBRID HEARING

आदेश/Order

Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the assessee Trust against the order passed by the Id. Commissioner of Income Tax (Exemptions), Chandigarh [hereinafter referred to as 'Id.CIT(E)'] dated 11.07.2023 pertaining to 2022-23 assessment year whereby, the application of the assessee Trust for final registration u/s 80G of the Income Tax Act, 1961 (in short 'the Act) has been rejected, on the ground of limitation.

2. The assessee Trust was earlier granted provisional registration. However, the final registration of the assessee Trust was rejected by the ld.CIT(E) observing that as per clause (iii) of first proviso to sub-section (5) of Section 80G of the Act, the assessee Trust was required to apply for final registration atleast six months prior to the expiry of the period of provisional approval or within six months of commencement of its activities, whichever is earlier.

3. The ld.CIT(E) observed that the last date for application was extended vide CBDT Circular No.8/2022 upto 30.09.2022. He further observed that as per the submissions of the assessee, the assessee has already commenced its activities during Financial Year 2020-21, however, the present application was filed by the assessee on 05.01.2023 which was even after the last date for making application as extended by the CBDT. He therefore, rejected the application of the assessee being barred by limitation.

4. At the outset, ld. Counsel for the assessee has invited our attention to various documents placed on the file to show that the assessee had duly tried to upload the application electronically before the due date, however, there was a technical glitch on the website/portal of the Income Tax Department due to which the assessee could not upload

the application for final registration. The assessee has duly communicated about the aforesaid technical glitch to the Income Tax Department and regarding the inability of the assessee to upload the application. The assessee in this respect has referred to various e-mails and even has referred to the response received from the Help Desk that they were looking into the matter and further advised the assessee Trust to re-try the uploading of the application. The Id. Counsel for the assessee has submitted that the delay in uploading the application was not intentional but due to the aforesaid circumstances. He, in this respect has referred to Paper Book page 1 to 6 to show that he has also raised alleged grievance with the Grievance Cell of the Income Tax Department. The aforesaid evidences on the file show that the assessee had duly tried to upload the application for final registration u/s 80G(5) of the Act within the extended period of limitation. However, the same could not be uploaded due to certain technical glitches, therefore, under the circumstances, the dismissal of the application on the ground of being barred by limitation by the Id.CIT(E) is not justified. The impugned order of the Id.CIT(E) is, therefore, set aside and the matter is restored to the file of the CIT(E) to decide the application of the assessee for final registration on merits after giving adequate opportunity to

the assessee to present its case, irrespective of the fact that there was any delay in uploading the application.

5. The appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced on 15th February, 2024.

Sd/-

Sd/-

(VIKRAM SINGH YADAV)
ACCOUNTANT MEMBER

(SANJAY GARG)
JUDICIAL MEMBER

“Poonam”

आदेश की प्रतिलिपि अद्येषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
5. गार्डफाइल/ Guard File

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar