

**आयकर अपीलीय अधिकरण “एच” न्यायपीठ मुंबई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“H” BENCH, MUMBAI**

**माननीय श्री महावीर सिंह, उपाध्यक्ष एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।**  
**BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**  
**(Hearing Through Video Conferencing Mode)**

आयकर अपील सं./ I.T.A. No.6988/Mum/2019  
(निर्धारण वर्ष / Assessment Year: 2019-20)

<b>Society of St. Mary the Virgin- English Congregation</b> The Church of St. Mary the Virgin (below Elphinston Bridge) Parel, Mumbai – 400 012	<b>बनाम</b> / Vs.	<b>CIT (Exemptions)</b> Piramal Chambers Lalbaug Mumbai – 400 012
स्थायीलेखासं. /जीआइआरसं. /PAN/GIR No. <b>ABCAS-8001-R</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

Assessee by	:	Shri Raja B.Singh-Ld. AR)
Revenue by	:	Shri Neehar Pandey-Ld. CIT-DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	15/04/2021
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	15/04/2021

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member)**

1. In this appeal, the assessee is aggrieved by rejection of registration application u/s 12AA of Income Tax Act, 1961 vide CIT (Exemption) order dated 09/09/2019.
2. The Ld. AR submitted that application has been rejected for non-production of certain documents which were never called for by Ld. CIT(E). The Ld. AR submitted that the application has been rejected without proving any opportunity of hearing to the assessee. Our attention

has been drawn to the fact that the registration has been granted from next year whereas the assessee seek registration from this year itself. The Ld. CIT-DR submitted the requisite details could not be filed by the assessee.

3. Upon careful consideration of impugned order, we find that the assessee applied for registration u/s 12AA before Ld. CIT (E) by filing Form No.10A on 28/03/2019. Though certain details as called for by Ld. CIT (E) were filed by the assessee, however, as narrated in para-4 of the impugned order, the assessee could not file certain details / documents. Consequently, an opinion was formed that it was not possible to ascertain the nature of objects for which trust was created and that the objects were genuine and charitable in terms of Sec. 2(15). Accordingly, the registration was denied. The Ld. AR has placed before us notice issued by Ld. CIT (E) and assessee's submissions from time to time. Upon perusal of the same, we find that the replies have not been properly considered by Ld. CIT (E) and some of the submissions have been overlooked. As agreed to by both the representatives, we are inclined to restore the matter back to the file of Ld. CIT (E) for reconsideration of assessee's submissions that the registration should have been granted as per assessee's application dated 28/03/2019. The assessee, in turn, is directed to file the requisite details.

4. The appeal stand allowed for statistical purposes.

*Order pronounced on 15<sup>th</sup> April, 2021.*

*Sd/-*

**(Mahavir Singh)**

**उपाध्यक्ष / Vice President**

मुंबई Mumbai; दिनांक Dated : 15/04/2021

*Sr.PS, Jaisy Varghese*

*Sd/-*

**(Manoj Kumar Aggarwal)**

**लेखा सदस्य / Accountant Member**

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT– concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)  
आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai.