

IN THE INCOME TAX APPELLATE TRIBUNAL “D” BENCH, MUMBAI

**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER**

ITA No.3708/Mum/2019
(Assessment Year: 2018-19)

M/s. Rotary Royales Foundation Arhsto House, 5 th Floor, N. S. Phadke Road, Andheri, Mumbai-400 069	Vs.	CIT (Exemption) Room No. 616, 6 th Floor, Piramal Chambers, Parel, Mumbai-400 012
PAN/GIR No. AICR 3518 D		
(Appellant)	:	(Respondent)
Appellant by	:	Shri Gaurav Kabra
Respondent by	:	Ms. R. M. Madhvi
Date of Hearing	:	18.03.2021
Date of Pronouncement	:	18 .03.2021

ORDER

Per Mahavir Singh, VP:

This appeal by the assessee is arising out of the order of the Commissioner of Income Tax (Exemptions), Mumbai ('CIT(E)' for short) in no. CIT(E)/80G/2823/2018-19 vide order dated 08.11.2018 for Assessment Year (A.Y. for short) 2018-19.

2. When this appeal was called for hearing, the Id. Counsel of the assessee state that the assessee has filed appeal against the order of the CIT(E) granting exemptions certificate u/s.80G of the Income Tax Act, 1961 ('the Act' for short). He narrated the fact that the assessee has moved a rectification application u/s.154 of the Act vide letter dated 24.12.2018 before CIT(E) but that has not been adjudicated and pointed out the following mistakes:

With respect to above we want to inform you that we are in receipt of certificate u/s.80G of the Act dated 08.11.2018. However, in the said certificate, we have noticed following mistake apparent from record:

1. Date of filing is mentioned as 10.09.2018 whereas we have applied on 01.01.2018, copy of acknowledge application is enclosed herewith.
2. Further in para 3 of the said certificate, you have mentioned that the certificate is valid from 08.11.2018, however, we have applied for the same on 01.01.2018 and

also complied with the requirement from time to time, therefore, delay in issuance of the certificate is not attributable on part of assessee, therefore, it should be effective from the date of application and not from the date of certificate.

Since the above mistakes are apparent from record, you are requested to kindly rectify the same u/s.154 of the Act.

3. According to the Id. Counsel of the assessee this rectification has not yet been decided and, hence, the assessee moved to ITAT. We note this fact and when this was pointed out to Id. Sr. DR – Ms. R. M. Madhvi, she stated that she will inform the Id.CIT(E) to pass appropriate order on application u/s.154 of the Act after verification of records.

4. On hearing both the sides, we are of the view that the Id. CIT(E) has to decide this rectification application and only then cause of action arises. We advice the Id.CIT(E) to decide the application expeditiously as early as possible because it is filed on 24.12.2018 and till now pending for adjudication.

5. In the result, this appeal by the assessee is dismissed as not maintainable.

Order pronounced in the open court on 18.03.2021.

Sd/-

(S. Rifaur Rahman)
Accountant Member

Sd/-

(Mahavir Singh)
Vice President

Mumbai; Dated : 18.03.2021

Roshani, Sr. PS

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT - concerned
5. DR, ITAT, Mumbai
6. Guard File

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai