

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
MUMBAI BENCH "F", MUMBAI**

**BEFORE SHRI RAJESH KUMAR, ACCOUNTANT MEMBER AND  
SHRI AMARJIT SINGH, JUDICIAL MEMBER**

**ITA No.4647/M/2019  
Assessment Year: 2012-13**

M/s. Jamiat Ulama-E-Relief Foundation, Opp BIT Chawl No.1, Imamwala compound,, Imamwada Road, Mumbai - 400009 <b>PAN: AABTJ5386R</b>	Vs.	CIT (Exemption), 6 <sup>th</sup> Floor, Piramal Chambers, Parel, Mumbai - 400012
(Appellant)		(Respondent)

**Present for:**

Assessee by : Shri Haridas Bhatt, A.R.  
Revenue by : Shri S. Purushottam Tripuri, D.R.

Date of Hearing : 31.03.2021  
Date of Pronouncement : 28.06.2021

**ORDER**

**Per Rajesh Kumar, Accountant Member:**

The present appeal has been preferred by the assessee against the order dated 14.05.2019 of the Commissioner of Income Tax (Exemption) [hereinafter referred to as the CIT(E)] relevant to assessment year 2012-13.

2. The assessee in various grounds of appeal has raised the issue of rejection of registration under section 12A of the Act without granting reasonable opportunity to the assessee.

3. The facts in brief are that the trust was constituted by memorandum of association dated 29.06.2011 and duly registered with Assistant Registrar of Societies, Mumbai on

08.08.2011 and also with charity Commissioner, Mumbai on 17.11.2011. Subsequently, the trust filed an application for registration under section 12A with Director of Income Tax (Exemption), Mumbai, however, the same was rejected by the Ld. CIT(E) vide order dated 30.09.2013 passed under section 12AA(1)(b)(ii). The various decisions cited for rejection of the application *inter alia* include providing financial assistance in the form of financial aid, seed capital venture which was considered a commercial object, source of fund not proved by the assessee and membership being given to particular religious community and finally the assessee is providing legal help to accused of several terrorist activities which is not held to be charitable in nature.

4. After hearing both the parties and perusing the material on record, we observe that the Ld. CIT(E) has gone into the source of funds and application thereof without ascertaining the genuineness of the objects of the trust. We are, therefore, of the opinion that Ld. CIT(E) needs to examine the genuineness of the trust on the basis of aims and objectives of the trust and accordingly consider the issue of granting registration under section 12A. We are, therefore, of the considered view that the ends of justice would be met, if the issue is restored to the file of the Ld. CIT(E) to consider the issue afresh and *denovo* after taking into account the objects of the assessee and also the various evidences which may be filed by the assessee before Ld. CIT(E) and then decide the issue on the merits of the case. Accordingly, we set aside the order of Ld. CIT(E).

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

**Order pronounced in the open court on 28.06.2021.**

**Sd/-  
(Amarjit Singh)  
JUDICIAL MEMBER**

**Sd/-  
(Rajesh Kumar)  
ACCOUNTANT MEMBER**

Mumbai, Dated: 28.06.2021.

\* Kishore, Sr. P.S.

Copy to: The Appellant  
The Respondent  
The CIT, Concerned, Mumbai  
The CIT (A) Concerned, Mumbai  
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.