

आयकर अपीलीय अधिकरण  
मुंबई पीठ "डी", मुंबई

श्री जी. एस. पन्नू, अध्यक्ष एवं  
श्री विकास अवस्थी, न्यायिक सदस्य के समक्ष  
IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH "D", MUMBAI  
BEFORE SHRI G. S. PANNU, PRESIDENT &  
SHRI VIKAS AWASTHY, JUDICIAL MEMBER  
आअसं. 694/मुं/2021 (नि.व.2021-22)  
ITA NO.694/MUM/2021 (A.Y.2021-22)

R.A. Podar College of Commerce &  
Economics Alumni Association,  
R.A. Podar College, 1<sup>st</sup> Floor,  
Plot No. 627, L.N. Road,  
Matunga East, Mumbai-4000019.

PAN: **AAICR9843H**

..... अपीलार्थी /Appellant

बनाम Vs.

CIT (Exemption),  
617, 6<sup>th</sup> Floor, Piramal Chambers,  
Lalbaug, Parel, Mumbai-400012

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/ Appellant by : Sh. Anil Sathe  
प्रतिवादी द्वारा/Respondent by : Sh. Amol Kirtane, CIT-DR  
सुनवाई की तिथि/ Date of hearing : 15/12/2021  
घोषणा की तिथि/ Date of pronouncement : 15/12/2021

आदेश/ ORDER

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Exemption), Mumbai [hereinafter referred to as 'the CIT(E)'] dated 26.02.2021 whereby the application of assessee for grant of registration under section 12AA of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') was rejected.

2. Sh. Anil Sathe appearing on behalf of the assessee submitted at the outset that the appeal is time barred by two days. The Id. Authorized Representative (AR) submitted that there was miscommunication in mentioning the date of the order and the last date for filing of appeal, therefore, delay of two days occurred in filing of the appeal before the Tribunal. No serious objection was raised from the side of Revenue against condonation of delay. After having heard the Id. AR on the issue of delay, we are satisfied that the delay in filing of appeal is unintentional and for the bonafide reasons. The delay in filing of appeal is condoned and the appeal is admitted to be heard on merits.

3. The Id. AR submitted that the assessee is a charitable trust engaged in imparting education. The assessee had filed application before the CIT(E) for grant of registration under section 12AA of the Act. The said application of assessee was rejected by the CIT(E) for the reasons that the assessee has failed to furnish reply to the query raised by the CIT(E). The Id. AR pointed that a show-cause notice dated 09.02.2021 was issued by the CIT(E) seeking some additional information. The said notice was never received by the assessee, hence, the assessee was not aware about the queries raised by the CIT(E). The assessee is having all the relevant information and can furnish the same, if an opportunity is granted to furnish the same with supporting documents.

4. Both sides heard, impugned order examined. The CIT(E) vide show cause letter dated 09.02.2021 had sought some information from the assessee. Ostensibly, the said communication from the CIT(E) was not served on the assessee. No second attempt was made by the CIT(E) to seek the information from the assessee.

5. Taking into consideration entirety of facts, we deem it appropriate to afford another opportunity to the assessee to present its case before the CIT(E) for registration under section 12AA of the Act. The CIT(E) shall allow reasonable opportunity of hearing to the assessee before deciding the application of assessee, de-novo, in accordance with law. The assessee shall also co-operate and furnish requisite information as sought by the CIT(E) upon service of notice. Consequently, the impugned order is quashed and appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on **Wednesday**, the **15<sup>th</sup>** day of December, 2021.

Sd/-  
(G.S. PANNU)

Sd/-  
(VIKAS AWASTHY)

अध्यक्ष / PRESIDENT

न्यायिक सदस्य/JUDICIAL MEMBER

मुंबई/Mumbai, दिनांक/Dated: 15/12/2021

SK, PS

**प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकर आयुक्त (अ) / The CIT(A)-
4. आयकर आयुक्त CIT
5. विभागीय प्रतिनिधि, आय.अपी.अधि. , मुंबई/DR, ITAT,  
Mumbai
6. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar)  
**ITAT, Mumbai**