

**IN THE INCOME TAX APPELLATE TRIBUNAL “A” BENCH, MUMBAI**  
**BEFORE MS. KAVITHA RAJAGOPAL, JM AND MS. PADMAVATHY S, AM**

ITA No. 1090/Mum/2023  
(Assessment Year: 2022-23)

Advertising Agencies Association B-502, Marathon Futurex, N. M. Joshi Marg, Lower Parel (E) Mumbai-400 013	Vs.	CIT(Exemption) Mumbai
PAN/GIR No. AAWCA 1728 L		
<b>(Appellant)</b>	:	<b>(Respondent)</b>
<b>Assessee by</b>	:	Shri Nikhil Tiwari
<b>Revenue by</b>	:	Shri Nimesh Yadav
<b>Date of Hearing</b>	:	28.06.2023
<b>Date of Pronouncement</b>	:	30.06.2023

**ORDER**

**Per Kavitha Rajagopal, J M:**

This appeal has been filed by the assessee, challenging the order of the learned Commissioner of Income Tax (Exemptions) ('Id.CIT(E) for short), Mumbai in rejecting the application filed by the assessee for registration u/s. 12AB r.w.s. 12A of the Income Tax Act, 1961 ('the Act'), pertaining to the Assessment Year ('A.Y.' for short) 2022-23.

2. The brief facts are that the assessee is a charitable trust and has filed an application in Form No. 10AB for the purpose of registration u/s. 12AB of the Act. It is observed that the provisional registration u/s. 12AB of the Act in Form 10AC was granted in the assessee's case. The Id. CIT(E) has rejected the assessee's application in Form 10AB for the reason that the assessee has failed to furnish all the relevant documents required as

per Rule 17A of the Income Tax Rules. The Id. CIT(E) has also rejected for the reason that the assessee has not made compliance to the notices issued by the Id. CIT(E).

3. Aggrieved the assessee is in appeal before us, challenging the impugned order of the Id. CIT(E).

4. The learned Authorised Representative (Id. AR for short) for the assessee contended that the assessee trust has complied with all the notices issued by the Id. CIT(E) and has also furnished all the mandatory documents required for the purpose of registration in its application in Form 10AB for the purpose of registration u/s. 12AB of the Act. The Id. AR for the assessee submitted a chart showing the details of the submissions made by the assessee and contended that whatever was applicable to the assessee has been furnished before the Id. CIT(E). The Id. AR for the assessee brought our attention to the mail communication filed in the paper book where the relevant attachment as per the email was not found. The Id. AR prayed that the assessee may be given one more opportunity to appear before the Id. CIT(E) and to furnish all the required documents.

5. The learned Departmental Representative (Id. DR for short) for the Revenue, on the other hand, had nothing to controvert the same.

6. We have heard the rival submissions and perused the materials available on record. It is observed that the assessee has submitted all the required documents which are mandated as per the provisions of the Act before the Id. CIT(E) for the purpose of registration u/s. 12AB of the Act. It is also evident from the order of the Id. CIT(E) that

what documents has not been furnished by the assessee is not specified in the order and we are also of the opinion that the assessee has complied with the notices issued by the Id. CIT(E). We deem it fit to remand this issue to the file of the Id. CIT(E) to consider the application of the assessee afresh in light of the submissions made by the assessee as to adhere to the principles of natural justice.

7. In the result, the appeal filed by the assessee is allowed for statistical purposes.

*Order pronounced in the open court on 30.06.2023.*

Sd/-

(Padmavathy S)  
Accountant Member

Mumbai; Dated : 30.06.2023

Roshani, Sr. PS

**Copy of the Order frwarded to :**

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

Sd/-

(Kavitha Rajagopal)  
Judicial Member

BY ORDER,

(Dy./Asstt. Registrar)  
ITAT, Mumbai