

IN THE INCOME TAX APPELLATE TRIBUNAL
Mumbai "D" Bench, Mumbai.

Before Shri B.R. Baskaran (AM) & Shri Sandeep Singh Karhail (JM)

I.T.A. No. 1740/Mum/2023 (A.Y. 2022-23)

I.T.A. No. 1741/Mum/2023 (A.Y. 2023-24)

Mangal Welfare Charitable Trust 915, Hubtown Solaris NS Phadake Road Opp Telli Galli, Andheri East Mumbai-400 069. PAN : AAATM5257D (Appellant)	Vs.	ITO(Exemption) Ward 2(1) Room No. 601 Cumbulla Hill, MTNL Telephone Building Peddar Road Mumbai-400 026. (Respondent)
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Assessee by	Shri Ashok Mehta
Department by	Smt. Riddhi Mishra
Date of Hearing	09.08.2023
Date of Pronouncement	09.08.2023

O R D E R

Per B.R.Baskaran (AM) :-

Both the appeals filed by the assessee are directed against the orders passed by the learned CIT(Exemption), Mumbai.

2. The Learned AR submitted that the assessee is a charitable trust and it filed applications seeking registration under section 12AA as well as under section 80G of the I.T. Act. However, at the time of e-filing the applications, the assessee is required to select the section under which the application is being made from a drop box. He submitted that the tax consultant who uploaded these applications has selected "Sec. 80G" for both the applications. However one of the applications was for seeking registration under section 12AA of the Act. Hence, both the applications filed by the assessee were rejected by the learned CIT(Exemption) in the absence of registration u/s 12AA of the Act.

3. The Learned AR submitted that the above said mistake has happened due to unintentional human error and accordingly prayed that the Ld CIT (E) may be directed to consider one of the applications as the application filed for seeking registration under section 12AA of the Act. Accordingly, he prayed that the orders passed by the learned CIT(Exemption) in both the cases may be set aside and both the applications may be restored to the file of the learned CIT(Exemption) for examining them afresh by considering one of the applications filed for seeking registration under section 12AA.

3. The Learned DR, on the contrary, submitted that the assessee may be directed to file fresh applications and the orders passed by Ld CIT(E) should be upheld.

4. We heard the rival contentions and perused the record. We noticed that both the applications filed by the assessee are for seeking recognition under section 80G of the Act. According to the assessee, one of the applications is for seeking registration under section 12AA of the Act and the mistake has happened due to unintentional human error. In our view, there is merit in the said explanation of the assessee, since it is in the common knowledge that there is no requirement for a trust to file two separate applications for seeking same recognition under section 80G of the Act. Accordingly, we are of the view that one of the applications filed by the assessee should be treated as the application filed for seeking registration u/s 12AA of the Act. However, it may involve compliance of certain formalities, which can only be guided by Ld CIT(E). Accordingly, we are of the view that the above said prayer of the assessee requires examination at the end of the learned CIT(Exemption).

5. Accordingly we set aside the orders passed by the learned CIT(Exemption) in both the cases and restore them to the file of the learned CIT(Exemption)

for deciding afresh on the applications filed by the assessee. The learned CIT(Exemption) may guide the assessee regarding the procedures to be followed for treating one of the applications as an application filed for seeking the registration under section 12AA of the Act. After hearing the assessee, the learned CIT(Exemption) may take appropriate decision in accordance with the law in respect of both the applications.

6. In the result, both the appeals filed by the assessee are treated as allowed for statistical purposes.

Order pronounced in the open court on 09.08.2023.

Sd/-
(Saneep Singh Karhail)
Judicial Member

Sd/-
(B.R. Baskaran)
Accountant Member

Mumbai.; Dated : 09/08/2023

Copy of the Order forwarded to :

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

//True Copy//

BY ORDER,

(Assistant Registrar)
ITAT, Mumbai

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