

IN THE INCOME TAX APPELLATE TRIBUNAL

"D" BENCH, MUMBAI

BEFORE SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER AND

SHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER

ITA no.3712/Mum./2023

ITA no.3710/Mum./2023

Ram Kripa Charitable Trust
101, Guruprabha CHSL
Senapati Bapat Marg, Dadar (West)
Mumbai 400 028 PAN-AAETR8188C

..... Appellant

v/s

Commissioner of Income Tax (Exemp.)
Mumbai

..... Respondent

Assessee by : Shri Rakesh Joshi

Revenue by : Smt. Sanogita Nagpal

Date of Hearing – 30/01/2024

Date of Order – 31/01/2024

ORDER

PER SANDEEP SINGH KARHAIL, J.M.

The present appeals have been filed by the assessee challenging the separate impugned orders of even date 28/09/2023, passed under section 12A and section 80G of the Income Tax Act, 1961 ("*the Act*") by the learned Commissioner of Income Tax (Exemp.), Mumbai, [*learned CIT(E)*].

2. The only grievance of the assessee in these appeals is against the rejection of its applications made in Form 10AB for the grant of registration under section 12A and section 80G of the Act.

3. The brief facts of the case are: The assessee is a registered trust. The assessee was granted provisional registration under section 12A(1)(ac)(vi) and section 80G(5) of the Act vide separate orders dated 20/12/2022 and 21/12/2022, respectively, in Form No.10AC. Subsequently, the assessee filed Form No.10AB seeking registrations under section 12A and section 80G of the Act. Vide impugned orders, assessee's aforesaid applications in Form 10AB were rejected by the learned CIT(E).

4. From the perusal of the impugned orders, we find that the learned CIT(E) noted that the applications filed by the assessee are not complete and all the documents required to accompany the application are not furnished. Accordingly, the learned CIT(E) issued notice through ITBA portal requesting the assessee to furnish the complete set of documents mentioned in Rule 17A(2). The learned CIT(E) granted another opportunity to the assessee to make necessary compliance and furnish the information/documents as sought. In response thereto, the assessee filed its partial submission and requested a further adjournment, which was granted by the learned CIT(E). However, the assessee did not file the complete details as sought. In the absence of complete submission/documents from the assessee, the learned CIT(E) proceeded to pass the impugned orders rejecting the applications made by the assessee in Form 10AB for seeking registration under section 12A and section 80G of the Act.

5. During the hearing, the learned Authorised Representative ("*learned AR*") furnished the copy of the affidavit sworn by the trustee of the assessee,

wherein it was submitted that the requisite details could not be filed before the learned CIT(E), as the executive of the trust was suffering from dengue. In this regard, the learned AR also furnished the medical report of the aforesaid executive of the assessee trust.

6. Having heard the submissions of both sides and perused the material available on record, we are of the considered view that in the interest of natural justice, the assessee should be provided with one more opportunity to present its case before the learned CIT(E). The assessee is directed to file all the information/documents as may be required by the learned CIT(E). Accordingly, we set aside the impugned orders and direct the learned CIT(E) to *de novo* consider the applications of the assessee trust as per law. As a result, grounds raised by the assessee, in both appeals, are allowed for statistical purposes.

7. In the result, both appeals by the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 31/01/2024

Sd/-
PRASHANT MAHARISHI
ACCOUNTANT MEMBER

Sd/-
SANDEEP SINGH KARHAIL
JUDICIAL MEMBER

MUMBAI, DATED: 31/01/2024

Copy of the order forwarded to:

- (1) The Assessee;
- (2) The Revenue;
- (3) The PCIT / CIT (Judicial);
- (4) The DR, ITAT, Mumbai; and
- (5) Guard file.

Pradeep J. Chowdhury
Sr. Private Secretary

True Copy
By Order

Assistant Registrar
ITAT, Mumbai