

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

Before Shri B.R. Baskaran (AM) & Shri Aby T. Varkey (JM)

I.T.A. No. 3368/Mum/2023 (A.Y. 2023-24)

Goregaon Swetamber Murtipujak Jain Sangh N9/17, Ganpati Niwas Bangur Niwas, Bangur Nagar, Goregaon West Mumbai-400 090.  PAN : AAATG3250C	Vs.	The CIT Room No. 601 6 <sup>th</sup> Floor, Cumballa Hill MTNL, TE Building, Pedder Road, Gopalrao Deshmukh Marg Cumbala Hills Mumbai-40026.
(Appellant)		(Respondent)

Assessee by	Shri Bharat Shah
Department by	Dr. Kishor Dhule
Date of Hearing	06.02.2024
Date of Pronouncement	07.02.2024

ORDER

Per B.R.Baskaran (AM) :-

The assessee has filed this appeal challenging the order dated 19.4.2023 passed by the learned CIT(Exemption), Mumbai rejecting the application filed by the assessee seeking registration under section 12AB of the I.T. Act on the reasoning that the application filed by the assessee was found to be incomplete and further the assessee did not respond to the notices issued by learned CIT(Exemption).

2. The Learned AR appearing for the assessee submitted that the main trustee of the trust is seventy five years old and further he is a heart patient. He was hospitalized in the month of June, 2023 due to heart problems and was advised bed rest. Hence he could not comply with the notice issued by learned CIT(Exemption). Accordingly, learned AR submitted that there was reasonable cause for the assessee in not responding to the notice issued by

learned CIT(Exemption). He submitted that the Ld CIT(A) has rejected the application filed by the assessee on the reasoning that the assessee did not furnish the documents required by him. Considering the fact that the assessee is a charitable trust, the Ld A.R prayed that, in the interest of natural justice, the assessee may be provided with one more opportunity to present required documents before learned CIT(Exemption).

3. We heard learned DR and perused the record. Having regard to the facts narrated by learned AR and in the interest of natural justice, we are of the view that the assessee may be provided with one more opportunity to present relevant details before learned CIT(Exemption) in order to enable the Ld CIT(E) to examine the application filed by the assessee seeking registration u/s 12AB of the Act. Accordingly we set aside the order passed by learned CIT(Exemption) and restore all the issues to his file with the direction to process the application filed by the assessee afresh in accordance with the law. We also direct the assessee to fully cooperate with the learned CIT(A) by furnishing all the information and explanation that may be called for by learned CIT(Exemption).

4. In the result, the appeal filed by the assessee is treated as allowed for statistical purposes.

Order pronounced on 7.2.2024.

Sd/-  
(Aby T. Varkey)  
Judicial Member

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

Mumbai.; Dated : 07/02/2024

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//

PS

BY ORDER,

(Assistant Registrar)  
ITAT, Mumbai