

IN THE INCOME TAX APPELLATE TRIBUNAL “E” BENCH, MUMBAI
BEFORE SHRI AMARJIT SINGH, AM AND MS. KAVITHA RAJAGOPAL, JM

ITA No.2915/Mum/2023
(Assessment Year: 2021-22)

Heggade Seva Sangh Room No. 1, Rajesh Bhavan, Opp. Ind Colony, Kanjurmarg (W), Mumbai – 400 042	Vs.	CIT (Exemption) Room No. 617, 6 th Floor, Piramal Chambers, Lal Baug, Parel, Mumbai-400 012
PAN/GIR No. AAATH 1602 H		
(Assessee)	:	(Respondent)
Assessee by	:	Shri Hitesh P Shah
Respondent by	:	Shri Biswanath Das
Date of Hearing	:	13.02.2024
Date of Pronouncement	:	27.02.2024

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), Mumbai ('Id.CIT(E) for short), passed u/s.12AA(1)(b)(ii) of the Income Tax Act, 1961 ('the Act'), pertaining to the Assessment Year ('A.Y.' for short) 2021-22.

2. It is observed that the present appeal is time barred by 869 days for which the assessee has filed an Affidavit for condoning the said delay.

3. The learned Authorised Representative ('Id. AR' for short) for the assessee submitted that the *ex parte* order of the Id. CIT(E) rejecting the application u/s. 12A dated 03.02.2021 was not within the knowledge of the assessee trust owing to the 2nd wave of Covid Pandemic where none of the staff of the assessee trust had attended the office. The Id. AR further stated that as there was change in committee during the month of September, 2022, the new committee had no knowledge of the order of the Id. CIT(E). It

was brought to the notice of the assessee trust only when a donor had enquired about the certificate of registration. The Id. AR prayed that the delay in filing the appeal may be condoned, as there was reasonable cause for the said delay.

4. The learned Departmental Representative ('Id.DR' for short) vehemently opposed to the condoning of the delay. After duly considering the rival contentions, we deem it fit to condone the delay in filing the present appeal on the ground that the assessee had sufficient cause for the delay in filing the present appeal. Delay condoned.

5. The assessee has in this appeal challenged the order of the Id. CIT(E) in rejecting the application u/s. 12AA of the Act vide an *ex parte* order dated 03.02.2021. The brief facts are that the assessee trust which has been registered as 'Charitable Trust' under the Public Charitable Act, 1950 has been carrying on charitable activities since inception and is also registered u/s.12A of the Act from 2008 and has been filing returns regularly. It is observed that the assessee has e-filed an application for registration u/s. 12A of the Act under the prescribed Form No. 10A dated 16.10.2020 before the Id. CIT(E). The Id. CIT(E) had sought for various details/documents like certified copy of trust deed, proof of identity of main trustee, PAN cards of trust and its trustees and settler, copy of bank account(s), NOC in respect of its office premises, certificate of registration of trust issued by the Charity Commissioner, copies of audited accounts and note on activities undertaken, details of donation received and made, etc. for substantiating the genuineness of the activities of the Trust. It is further observed that the assessee has been non compliant before the Id. CIT(E) and the Id. CIT(E) vide order dated 03.02.2021 passed an order rejecting the registration u/s. 12A of the Act.

6. Aggrieved the assessee is in appeal before us.
7. We have heard the rival submissions and perused the materials available on record. The Id. AR for the assessee had contended that the assessee has been non compliant before the Id. CIT(E) owing to the reason of the nation-wide lock down during the first wave of Covid Pandemic. The Id. AR further contended that the email sent by the Id. CIT(E) was also not assessable to the Trustee who was in area where there was no access to the internet. The Id. AR stated that the assessee trust is into genuine charitable activities and prayed that the assessee may be given one more opportunity to furnish the required details before the Id. CIT(E). The learned Departmental Representative ('Id.DR' for short) had nothing to controvert on the said facts.
8. On perusal of rival contentions, we are of the considered opinion that the assessee may be given one more opportunity to present all the details sought for before the Id. CIT(E). We, therefore, remand this issue back to the file of the Id. CIT(E) for considering the assessee's application u/s. 12A of the Act based on the merits of the assessee's submission along with the requisite documentary evidences. The assessee is also directed to co-operate with the proceeding before the Id. CIT(E).
9. In the result, the appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in the open court on 27.02.2024.

Sd/-

(Amarjit Singh)
Accountant Member

Mumbai; Dated : 27.02.2024
Roshani, Sr. PS

Sd/-

(Kavitha Rajagopal)
Judicial Member

Copy of the Order forwarded to :

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

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai