

**IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH "G", MUMBAI**

**BEFORE SHRI NARENDRA KUMAR BILLAIYA, HON'BLE ACCOUNTANT MEMBER**

**AND**

**SHRI RAHUL CHAUDHARY, HON'BLE JUDICIAL MEMBER**

**ITA NO. 3679 & 3680/MUM/2023  
(A.Y: 2022-2023 & 2023-2024)**

Shamshan Bhoomi Suragdham Ashram Shantinagar Kalyan – Ambernath Road Ulhasnagar - 421301  <b>PAN: AAGTS6903C</b>	v.	Commissioner of Income tax (Income Tax Officer) Room No. 322, 3 <sup>rd</sup> Floor PMT Building, Shankar Seth Road Queereshi Mansion Teen Hath Naka, Thane - 411037
<b>(Appellant)</b>		<b>(Respondent)</b>

<b>Assessee Represented by</b>	<b>:</b>	<b>Shri M. Subramanian</b>
<b>Department Represented by</b>	<b>:</b>	<b>Shri Dr. Kishor Dhule</b>
<b>Date of conclusion of Hearing</b>	<b>:</b>	<b>06.05.2024</b>
<b>Date of Pronouncement</b>	<b>:</b>	<b>06.05.2024</b>

**ORDER**

**PER NARENDRA KUMAR BILLAIYA (AM)**

1. ITA No. 3679/MUM/2023 and ITA No. 3680/MUM/2023 are two separate appeals by the assessee preferred against two separate orders of Ld. Commissioner of Income-Tax (Exemption), Pune [hereinafter in

short "Ld. CIT(E)"] dated 29.03.2023 relating to the rejection of application for grant of Registration under section 12A of Income-tax Act, 1961 (in short "Act") and 80G of the Act.

**2.** There is a delay in filing of the appeal. The assessee has filed an affidavit stating the facts for the delay in filing the appeal. After giving a thoughtful consideration, we are convinced that the assessee was prevented by reasonable and sufficient cause for not filing the appeal on or before the due date. Therefore, the delay is condoned.

**3.** Coming to the merits of the case, we find on going through the application in Form No. 10AB filed under section 12A(1)(ac)(iii) of the Act that the Ld. CIT(E) called for certain details / informations / documents which were never supplied by the assessee. The Ld. CIT(E) was of the opinion that inspite of giving several opportunities the assessee has not complied with the notices and went on to reject the application under consideration.

**4.** Before us, the counsel stated that the assessee could not lay hand to the information sought by the Ld. CIT(E) and given an opportunity the assessee will comply with the requirements.

5. We have carefully consideration to the order of the Ld. CIT(E). No doubt the Ld. CIT(E) has given opportunities to the assessee but we find that the notices has been issued through ITBA Portal and it cannot be expected from the assessee to visit ITBA Portal every day. The assessee may have missed the notices, therefore, in the interest of justice and fair play, we deem it fit to restore both the appeals to the files of the Ld.CIT(E). Ld. CIT(E) is directed to decide the issue afresh after affording a reasonable and adequate opportunity of being heard to the assessee and after serving a proper notice and the assessee is directed to avail this opportunity and furnish necessary evidences in support of its claim.

6. In the result, appeals filed by the assessee are allowed for statistical purpose.

Order pronounced in the open court on 06<sup>th</sup> May, 2024.

**Sd/-**  
**(RAHUL CHAUDHARY)**  
**JUDICIAL MEMBER**

Mumbai / Dated 06.05.2024  
Giridhar, Sr.PS

**Sd/-**  
**(NARENDRA KUMAR BILLAIYA)**  
**ACCOUNTANT MEMBER**

**Copy of the Order forwarded to:**

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

//True Copy//

BY ORDER

(Asstt. Registrar)  
**ITAT, Mum**