

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

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

**AND**

**SHRI SANDEEP SINGH KARHAIL, HON'BLE JUDICIAL MEMBER**

**ITA NO. 4744 & 4745/MUM/2023 (A.Y: 2023-24)**

<b>Arkheia Foundation</b> Flr Grd Plot – 12 Mathuradas Gokuldas Bldg Dr. A.R. Rangnekar Marg Chowpatty Grant Road Mumbai – 400007  <b>PAN: AAXCA4178K</b> <b>(Appellant)</b>	v.	CIT (Exemption) 601, 6 <sup>th</sup> Floor Cumballa Hill, MTNL TE Building Pedder Road, Mumbai - 400026  <b>(Respondent)</b>
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<b>Assessee Represented by</b>	<b>:</b>	<b>Shri Milin Dattani &amp; Ms. Mrunmayee Kajrekar</b>
<b>Department Represented by</b>	<b>:</b>	<b>Shri Ajay Chandra</b>
<b>Date of conclusion of Hearing</b>	<b>:</b>	<b>16.05.2024</b>
<b>Date of Pronouncement</b>	<b>:</b>	<b>16.05.2024</b>

**ORDER**

**PER NARENDRA KUMAR BILLAIYA (AM)**

**1.** ITA Nos. 4744 & 4745/MUM/2023 are two separate appeals by the assessee preferred against two separate orders of Learned Commissioner of Income-Tax (Exemption), Mumbai [hereinafter in short

"Ld. CIT(E)"] dated 18.08.2023 by which the Ld. CIT(E) rejected the application seeking Registration under section 12AB of Income-tax Act, 1961 (in short "Act") and also application seeking approval under section 80G of the Act.

**2.** At the outset, we observe that there is a delay in filing the appeal in ITA No. 4744/MUM/2023. The delay is of 66 days. We have carefully perused the facts causing the delay and are satisfied that the assessee has been prevented by the reasonable and sufficient cause in not filing the appeal within the period of limitation. The delay is condoned.

**3.** The counsel for the assessee brought to our notice that the notice of hearing was sent by the Ld. CIT(E) at an incorrect E-Mail ID address. It is the say of the counsel that the correct E-Mail ID is rsampat@yahoo.com whereas the notices has been sent to rsampat@gmail.com. It is the say of the counsel that because of non-appearance the assessee could not file necessary details for want of which the Ld. CIT(E) took adverse view.

**4.** We have given a thoughtful consideration to the submissions of the counsel, we find force in the contention of the counsel. It appears

that the notice has been sent at a wrong E-Mail ID and therefore the assessee could not respond with evidences before the Ld. CIT(E). Therefore, in the interest of justice and fair play, we restore the appeals to the file of the Ld. CIT(E). The Ld. CIT(E) is directed to decide the impugned applications afresh, after serving a proper notice and giving a reasonable and adequate opportunity of being heard to the assessee.

5. In the result, both the appeals are allowed for statistical purposes.

Order pronounced in the open court on 16<sup>th</sup> May, 2024.

**Sd/-**  
**(SANDEEP SINGH KARHAIL)**  
**JUDICIAL MEMBER**

Mumbai / Dated 16.05.2024  
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**