

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

**BEFORE JUSTICE (RETD.) C V BHADANG, HON'BLE PRESIDENT &
SHRI B.R. BASKARAN, ACCOUNTANT MEMBER**

**ITA NO.616/MUM/2024
Assessment Year 2024-25**

FATEMA ZEHRA (S A) WELFARE
TRUST, Jogeshwari West,
C/o. Sayed Ghulam Raza Naqvi,
A/102, Fatimid Apt. Behram Baug Rod,
Jogeshwari West – 400 102
PAN:AAATF-2652-F

- Appellant

Vs.

CIT (Exemptions), Mumbai,
Room No.601, 6th Floor,
Cumballa Hill MTNL TE Building,
Peddar Road, Dr.Gopalrao Deshmukh Marg,
Mumbai – 400 026

- Respondent-

Appellant by : Shri Arund Singh
Respondent by : Shri Jagdish Jangid -CIT-DR

Date of Hearing : 03/06/2024
Date of Pronouncement : 03/06/2024

ORDER

PER B.R. BASKARAN, ACCOUNTANT MEMBER :

The assessee has filed this appeal challenging the order dated 13/01/2024 passed by Id. CIT(Exemptions),Mumbai rejecting the application filed by the assessee seeking permanent registration u/s. 12A of the Act.

2. The Ld.Counsel appearing on behalf of the assessee submitted that the assessee is a charitable society established on 01/02/2008 with the objective to carry out charitable activities in education, medical relief, relief to the poor as well as advancement

of objects of general public utility. It was granted provisional registration from Assessment Year 2022-23 to 2024-25. The Ld.AR submitted that the assessee filed application seeking permanent registration in Form 10AB on 21/09/2023, which was well within the due date. However, the Ld.CIT(E) has rejected the application holding that the application has not been filed within the time prescribed in sec.12A(1)(ac)(iv) of the Act. He further submitted that the Ld. CIT(E) did not afford adequate opportunity of hearing to the assessee to explain these factual aspects. Accordingly, he submitted that assessee may be provided with an opportunity to present the facts properly before Ld. CIT(E).

3. We have heard ld. Departmental Representative and perused the record. Having regard to the submissions made by the parties, we are of the view that the assessee may be provided with one more opportunity to present the facts properly before Ld. CIT(E). Accordingly, we set aside the order passed by Ld. CIT(E) and restore all the issues contested in this appeal to his file for examining them afresh, after affording adequate opportunity of being heard to the assessee.

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

Order pronounced in the open court on 03rd June, 2024.

Sd/-

[Justice (Retd) C V Bhadang]
President

Mumbai, Date : 03rd June, 2024

VM.

Sd/-

(B.R. Baskaran)
Accountant Member

Copy to :

- 1) The Appellant
- 2) The Respondent
- 3) The PCIT/CIT concerned
- 4) The D.R, "F" Bench, Mumbai
- 5) Guard file

By Order

Dy./Asstt. Registrar
I.T.A.T, Mumbai