

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
MUMBAI BENCH “E”, MUMBAI**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER  
AND  
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER**

**ITA No. 240/M/2024  
Assessment Year: 2023-24**

Thakordas Doshi Public Charitable Trust B-7, Khetan Estate, 52, Ramchandra Lane, Malad (W.), Mumbai- 400064. <b>PAN: AACTT8152E</b>	Vs.	The Commissioner of Income Tax (Exemptions), MTNL Building, Peddar Road, Mumbai- 400026.
(Appellant)		(Respondent)

**Present for:**

Assessee by : Shri N. Jaynedran, A.R.  
Revenue by : Shri Biswanath Das, C.I.T. D.R.

Date of Hearing : 15 . 05 . 2024  
Date of Pronouncement : 31 . 05 . 2024

**O R D E R**

**Per:RatneshNandan Sahay, Accountant Member:**

1. This appeal has been filed by the appellant against the Order of the Ld. CIT (Appeals) passed u/s. 250 of the Income Tax Act [the ‘Act’ in short] vide its DIN & Order No. ITBA/EXM/F/EXM45/2023-24/1056509265(1) Dated 25/09/2023 for the Assessment Year 2023-24.
2. The following grounds of appeal have been raised:

*“The Commissioner of Income Tax (Exemptions), Mumbai (CIT) erred in rejecting the application of the appellant trust u/s 80G(5)(iii) on the ground that the appellant had not complied to the notices issued.*

*The appellant submits that the appellant had filed the details and documents required by the CIT vide his notices dated 8th August 2023 and 18th September 2023 which have not been considered by the CIT before rejecting the application of the appellant.*

*2. The CIT erred in rejecting the application filed by the appellant trust u/s 80G(5)(iii) without considering the submissions and details filed by the appellant trust and without granting an opportunity of being heard to the appellant.*

*3. The appellant submits that the order of the CIT in rejecting the application filed by the appellant in Form 10AB u/s 80G(5)(iii) is improper, unwarranted and unjustified and contrary to the provisions of the Act and facts prevailing in the case. The appellant further submits that the CIT ought to have granted the registration u/s 80G(5)(iii) of the Act.*

*4. Each of the above grounds is without prejudice to one another.*

*5. The appellant craves leave to add, to alter, vary or cancel any other above grounds of appeal.”*

3. This appeal has been filed against the order of the Ld. Commissioner of Income Tax (Exemptions), Mumbai who rejected the application of the appellant trust filed u/s. 80G(5)(iii) of the Act on the ground that the application filed by the appellant trust in Form 10AB for seeking approval u/s. 80G of the IT Act was not complete and all the documents, required to be accompanying the application, were not furnished. The appellant trust also did not comply with the notice dated 18/09/2023.
4. During the course of hearing before us the counsel of the appellant trust submitted “e- proceeding acknowledgement” which showed that the appellant had made compliance of the notice issued by the Commissioner of Income Tax

(Exemptions) dated 23/09/2023 and submitted all the requisite details which were required by him for granting of approval u/s. 80G(5) of the Income Tax Act. However, those details were not considered by the Commissioner of Income Tax (Exemptions) before rejecting the application for granting exemption u/s. 80G(5) of the Act passed on 25/09/2023.

5. We have considered the submissions made by the appellant as well as the material placed before us and it is found that the details, submitted by the appellant trust before the Commissioner of Income Tax (Exemptions) on 23/09/2023, were not considered despite the fact that the details were made available to him through E-filing. It is, thus, imperative on our part to send the matter back to the file of Ld. Commissioner of Income Tax (Exemptions) to reconsider the details filed by the applicant trust for granting of exemption u/s. 80G(5) of the Income Tax Act.

6. In the result, the appeal is allowed.

**Order pronounced in the open court on 31.05.2024.**

**Sd/-**  
**(AMIT SHUKLA)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(RATNESH NANDAN SAHAY)**  
**ACCOUNTANT MEMBER**

Mumbai, Dated: 31.05.2024.  
*Snehal C. Ayare, Stenographer*

Copy to: The Appellant  
The Respondent  
The CIT, Concerned, Mumbai  
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.