

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

**BEFORE SHRI AMARJIT SINGH, ACCOUNTANT MEMBER &  
SHRI RAHUL CHAUDHARY, JUDICIAL MEMBER,**

**ITA No.1126/Mum/2024  
(A.Y. 2024-25)**

Anjuman E Tanzimul Muslimeen, Jama Masjid Compound, Mapkhan Nagar, Marol, Andheri (E) Mumbai – 400 059	Vs.	CIT (Exemption) Room No. 601, 6 <sup>th</sup> Floor, Cumballa Hill MTNL TE Building, Pedder Road, Dr. Gopalrao Deshmukh Marg, Mumbai – 400 026
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No: AACTA9800E		
Appellant	..	Respondent

Appellant by :	Tanzil Padvekar
Respondent by :	Ajay Chandra

Date of Hearing	11.06.2024
Date of Pronouncement	24.06.2024

आदेश / O R D E R

**Per Amarjit Singh (AM):**

The present appeal filed by the assessee is directed against the order of ld. CIT(Exemption) of the Income Tax Act, 1961 for A.Y. 2024-25. The assessee has raised the following grounds before us:

- “1. On the facts and in law, the learned Commissioner of Income Tax Exemption- Mumbai [Herein referred as 'CIT (E)'] erred in rejecting the application for registration under Section 12AB of the Act, 1961.*
- 2. On the facts and in law, the Appellant Trust is fulfilling all mandatory conditions for eligibility of grant of registration under Section 12AB of the Act. Hence, the impugned order of CIT(E) may be set aside and quashed and CIT(E) may be directed to grant registration under Section 12AB of the Act.*
- 3. On the facts and in law, the impugned order rejecting grant of registration under Section 12AB has been passed in gross violation of principles of natural justice for lack of sufficient opportunity for making submission. Hence, the impugned order may quashed and set aside.*

4. *The appellant craves, leave to alter, modify, revise, add/delete ground (s) with the leave of Hon'ble Bench."*

2. Fact in brief is that assessee has filed an application in form no. 10AB seeking registration u/s 12AB of the Act before the Id. Commissioner of Income Tax (Exemption) Mumbai. On verification of the Form No. 10AB filed by the assessee trust the Id. CIT(Exemption) found that the application in Form No. 10AB filed by the assessee was incomplete as all the document required to be accompanying the application were not furnished. Therefore, the Id. CIT(Exemption) has issued notice dated 02.08.2013 and reminder dated 30.11.2013 and 04.01.2024 respectively requesting the assessee to furnish the complete set of documents mentioned in Rule 17A(2) of the Income Tax Rule 1962. However, the assessee has not made any compliance to the notices issued as referred above. Therefore, the Id. CIT(Exemption) stated that he could not be satisfied about the object of the trust or institution and genuineness of the activities in absence of necessary compliance made by the assessee. Therefore, keeping in view the statutory time limit to decide the application filed by the assessee on or before 29.02.2024 the Id. CIT(Exemption) has rejected the application for seeking registration u/s 12AB of the Act.

3. During the course of appellate proceedings before us the Id. Counsel submitted that the assessee has not received notices referred by the Id. CIT(Exemption) since the email was not active. Therefore, the Id. Counsel submitted that more opportunity be provided to the assessee before the Id. CIT(Exemption) for deciding the application seeking registration u/s 12AB of the Act on merit. The Id. Counsel has also submitted new email id for the purpose of communication.

4. On the other hand the Id. D.R supported the order of lower authorities.

5. Heard both the sides and perused the material on record. The Id. CIT(A) has rejected the application of the assessee trust seeking registration u/s 12AB of the Act on the ground that no compliance was made to the notices issued by the Id. CIT(Exemption) and assessee has not furnished the complete set of documents as mentioned in Rule 17A(2) of the Income Tax Rules 1962. The Id. Counsel reported that notices issued by the Id. Commissioner of Income Tax (Exemption) were not received because of inactive email id and also provided new email ID for receiving communication from the Commissioner of Income Tax (Exemption).

We consider that there appear to be a reasonable cause for not making compliance before the Commissioner of Income Tax (Exemption) for the reason as discussed supra, therefore, we restore this case to the file of the Id. CIT(Exemption) for adjudicating the application filed by the assessee in Form No.10AB on merit after providing more opportunity to the assessee. The new Email ID **mkhschoold@yahoo.com** may be taken on record for communicating the notices. The assessee is also directed to make due compliance before the Id. CIT(Exemption) without any failure in the set aside proceedings. Accordingly, the appeal of the assessee is allowed for statistical purposes.

6. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 24.06.2024

Sd/-

(Rahul Chaudhary)  
Judicial Member

Sd/-

(Amarjit Singh)  
Accountant Member

Place: Mumbai

Date 24.06.2024

Rohit: PS

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त / CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण DR, ITAT,  
Mumbai
5. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//  
आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)  
आयकर अपीलीय अधिकरण/ ITAT, Bench,  
Mumbai.