

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'C' BENCH  
MUMBAI**

**BEFORE: SHRI BR BASKARAN, ACCOUNTANT MEMBER  
&  
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No. 1539/MUM/2024  
(Assessment Year : 2024-25)**

Shree Patanwada Audichya Sahastra Brahman Seva Samaj, Kalbadevi 402 Life Scaps Nilex Coop Hsg, Soc. Ltd, 11/43, Dr Baba Saheb Jaykar Marg, Mumbai-400002.	Vs.	CIT(Exemptions), ward 2(3), Room no. 601, 6 <sup>th</sup> Floor, Cumballa Hill MTNL TE Building, Pedder Road, Dr Gopalrao Deshmukh Marg, Mumbai-400026.
<b>PAN/GIR No. AKPPP7433F</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Assessee by	None
Revenue by	Ms. Madhu Malati Ghosh (CIT-DR)
<b>Date of Hearing</b>	<b>18/06/2024</b>
<b>Date of Pronouncement</b>	<b>04/07/2024</b>

**आदेश / O R D E R**

**PER SUNIL KUMAR SINGH (J.M):**

1. This appeal has been filed against the impugned order dated 11.03.2024 passed by learned CIT(Exemptions), Cumballa Hill, Mumbai, wherein learned CIT(Exemptions) has rejected the application of the appellant provisional trust for seeking regular registration u/s. 12AB of the Act.

2. None appeared for the appellant. Heard learned DR and perused the material on record.
3. It transpires from the perusal of records that the appellant was granted provisional registration u/s. 12 A of the Act by CPC Bengaluru vide order dated 06.04.2022. Appellant filed an application in form 10AB of the Act for seeking registration u/s. 12AB of the Act. CIT(Exemptions) rejected appellant's application on the ground that no proof of the commencement of related activities was provided after issue of provisional registration.
4. Impugned order shows that the appellant was afforded one opportunity only on 26.12.2023.
5. According to the grounds taken by the appellant before the Tribunal, it is stated that the impugned order has been passed in a hasty manner without affording any opportunity to the appellant, further with a prayer that the impugned order may be set aside.
6. Perusal of the impugned order shows that the appellant's trust seems to have been granted provisional registration u/s. 12AB of the Act on 06.04.2022. One of the reasons for the rejection of appellant's prayer seems to be not

providing the proof of commencement of activities since its provisional registration. Section 12 AB(1) of the Act mandates that before rejecting such an application, reasonable opportunity of hearing has to be given to the applicant.

7. In the facts, circumstance, nature of the prayer and in the interest of justice and fair play, we deem it just and proper to restore the matter back to the learned CIT(Exemptions) for passing reasoned order afresh which is the soul of the principles of natural justice. Needless to say that learned CIT(Exemptions) shall ensure substantial compliance of the principle of natural justice.
8. In the result, the appeal is allowed. The impugned order dated 11.03.2024 is set aside. The appeal is restored back to the file of the learned CIT(Exemptions) for disposal in accordance with law.

Order pronounced on 04.07.2024.

**Sd/-**  
**(BR BASKARAN)**  
**ACCOUNTANT MEMBER**

Mumbai; Dated 04/07/2024  
Anandi Nambi, *Steno*

**Sd/-**  
**(SUNIL KUMAR SINGH)**  
**JUDICIAL 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, Mumbai**