

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

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

**ITA No.1191/Mum/2024  
(A.Y. 2023-24)**

Sri Aurobindo Service Trust Bombay, 11, Sahakar B Road, Churchgate, Mumbai - 400020	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: AARTS3186L		
Appellant	..	Respondent

Appellant by :	Ms. Neha Paranjpe
Respondent by :	Ajay Chandra

Date of Hearing	12.06.2024
Date of Pronouncement	05.07.2024

आदेश / O R D E R

**Per Amarjit Singh (AM):**

The present appeal filed by the assessee is directed against the order of Id. CIT(Exemption) of the Income Tax Act, 1961 for A.Y. 2023-24. The assessee has raised the following grounds before us:

- “1. The Commissioner of Income Tax (Exemption) [hereinafter referred to as the CIT(E)] erred in passing an order dated 15.02.2024 and thereby rejecting the application of the Appellant Trust made in Form 10AB seeking registration under section 12AB of the Income Tax Act, 1961 [hereinafter referred to as 'the Act'] without providing the Appellant a reasonable opportunity of being heard. Thus, the order dated 15.02.2024 passed by the CIT(E) is in breach of the principles of natural justice and the same may be set aside.*
- 2. The CIT(E) failed appreciate that on receipt of the notices instructing the Appellant to file certain details and documents, the Appellant Trust sought an adjournment and requested for some time to file the details. However, without considering the same, the CIT(E) proceeded to pass the*

*order dated 15.02.2024 rejecting the application of the Appellant seeking registration under section 12AB of the Act. The order dated 15.02.2024 passed by the CIT(E) is in principles of natural justice and the same may be set aside.*

3. *The Appellant seeks leave to add, alter and amend the above grounds whenever required.*

2. The assessee trust has filed an application in Form No. 10AB seeking registration u/s 12AB of the Act. During the course of proceeding u/s 12AB of the Act the ld. CIT(Exemption) found that application in Form No. 10AB filed by the assessee was incomplete as all the documents required to be accompanying the application were not furnished. The ld. CIT(Exemption) has issued notice dated 01.01.2024 and reminder notice dated 30.01.2024 requesting the assessee to furnish the complete set of documents mentioned in Rule 17A(2) of the Income Tax Rule 1962. Since, the assessee has not made compliance to the notice issued by the ld. CIT(Exemption), therefore, the application seeking registration u/s 12AB of the Act was rejected.

3. Heard both the sides and perused the material on record. The assessee has filed application in Form No. 10AB seeking registration u/s 12AB of the Act, however, the application filed was rejected by the ld. CIT(Exemption), Mumbai vide order dated 15.02.2024 on the ground that assessee has not made any compliance during the course of proceedings before the ld. CIT(Exemption) and application filed by the assessee was not accompanied with the required document as mentioned in Rule 17A(2) of the I.T. Rule 1962. During the course of appellate proceedings before us the ld. Counsel submitted that assessee has sought adjournment to the notice issued by the ld. CIT(Exemption) vide adjournment application filed on 30.01.2024 on the Income Tax portal. However, the ld. CIT(Exemption) has not considered the adjournment request filed by the assessee before rejecting the appeal filed by the assessee vide order dated 15.02.2024. It is submitted that neither the application filed for adjournment was rejected nor any

further notice of hearing the appeal was issued to the assessee. It is evident from the copy of adjournment request placed in the paper book filed by the assessee that the assessee has sought adjournment however the Id. CIT(A) has not dealt with the adjournment application. We consider that sufficient opportunity has not been provided to the assessee before dismissing the appeal of the assessee. Therefore, we restore the case to the file of the Id. CIT(Exemption) for deciding de novo after providing adequate opportunity to the assessee. The assessee is also directed to make compliance without any failure, therefore, appeal of the assessee is allowed for statistical purposes.

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

Order pronounced in the open court on 05.07.2024

Sd/-  
(Rahul Chaudhary)  
Judicial Member

Sd/-  
(Amarjit Singh)  
Accountant Member

Place: Mumbai  
Date 05.07.2024  
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.**