

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

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

**ITA No. 1745/MUM/2024
(Assessment Year : 2023-24)**

The Path of Joy Foundation Flat no. 102, 10 th Floor, Antariksha CHS Kakasaheb Gadgil Marg, Saitan Chowky Prabhadevi, Mumbai-400025.	Vs.	CIT(Exemptions), Room no. 601, 6 th Floor, Cumballa Hill, MTNL Building, Pedder Road, Dr Gopalrao Deshmukh Marg, Mumbai-400026.
PAN/GIR No. AAETT3765B		
(Appellant)	..	(Respondent)

Assessee by	Shri. Bharat Kumar
Revenue by	Ms. Madhu Malati Ghosh (CIT-DR)
Date of Hearing	25/06/2024
Date of Pronouncement	11/07/2024

आदेश / O R D E R

PER SUNIL KUMAR SINGH (J.M):

1. This appeal is directed against the impugned order dated 15.02.2024 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 IT Act.
2. Perused the material on records and heard learned representatives for both the parties.

3. Perusal of the record shows that the appellant was granted provisional registration u/s. 12AB of the Act by CPC. Appellant filed an application in the prescribed form 10AB for seeking regular registration u/s. 12AB of the Act. Learned CIT(Exemptions) rejected appellant's application on the ground that the assessee did not provide the proof of commencement of activities.
4. Learned representative for the appellant assessee has drawn the attention of the bench at page 14-15 of assessee's paper book and indicated that all required informations including videos in respect of the activities of the trust were submitted through electronic medium to the department. Learned CIT(Exemptions) has not considered the same before passing impugned order.
5. We find that there is no mention of such electronic evidence in the impugned order. In such circumstances and in the interest of justice, we deem it just to restore the matter back to the file of learned CIT(Exemptions) for passing speaking order on merit afresh after taking into consideration, the aforesaid electronic evidence. Needless to say that learned CIT(Exemptions) shall ensure substantial compliance of the principles of natural justice.
6. In the result, the appeal is allowed. The impugned order dated 15.02.2024 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 11.07.2024.

Sd/-

(BR BASKARAN)

ACCOUNTANT MEMBER

Mumbai; Dated 11/07/2024

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