

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

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

**ITA No. 1746/MUM/2024  
(Assessment Year : 2023-24)**

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

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

**आदेश / O R D E R**

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

1. This appeal is directed against the impugned order dated 27.06.2023 passed by learned CIT(Exemptions), Cumballa Hill, Mumbai, wherein learned CIT(Exemptions) has rejected the application of the appellant/provisional trust, 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 for want of necessary compliance with regard to the proof of commencement of activities of the said trust.
4. Learned representative for the appellant has submitted that the applicant has been performing various activities and the videos of such activities were also submitted before learned CIT(Exemptions) through electronic medium, however, learned CIT(Exemptions) has not considered the same.
5. We find that impugned order does not make any mention of aforesaid electronic evidence in the impugned order. In such circumstances and in the interest of justice and fair play, we deem it just and proper to restore the matter back to the file of learned CIT(Exemptions) for passing speaking order after taking note of aforesaid electronic evidence to ascertain the genuineness of the said activities. 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 27.06.2023 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**