

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI "E" BENCH : MUMBAI

BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER
AND
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER

ITA No. 2366/Mum/2024
Assessment Year 2023-24

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| Hindu Jagran Sabha, 206, Balaji Arcade, S.V.Road, Near Jain Mandir, Kandivali West, Mumbai. PAN : AACAH2509J | vs. | The Commissioner of Income Tax (Exemptions), 601, 6 th Floor, Cumballa Hill, MTNL TE Building Pedder Road, Dr. Gopal Rao Deshmukh Marg, Cumballa Hill, Mumbai. |
| (Appellant) | | (Respondent) |

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| For Assessee : | Ms. Kinjal Bhuta, |
| For Revenue : | Shri Biswanath Das, CIT-DR |

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| Date of Hearing : | 15-07-2024 |
| Date of Pronouncement : | 15-07-2024 |

ORDER

PER B.R. BASKARAN, A.M.

The assessee has filed this appeal challenging the order dated 05-03-2024 passed by Ld.CIT (Exemptions), Mumbai rejecting the application filed by the assessee seeking permanent registration u/s 12AB of the Act.

2. We heard the parties and perused the record. The assessee is a charitable institution and it was granted provisional registration initially. Subsequently, the assessee filed application in Form No.10AB seeking permanent registration, but the same was rejected vide order dated 28-10-2022 on the reasoning that the assessee did not submit the documents called for within prescribed time. Hence the assessee filed another application seeking permanent registration u/s 12AB of the Act. However, the Ld CIT (E) rejected the same by the impugned order by stating that the same has not been filed within the time prescribed in the Circular No.06 of 2023 dated 24-05-2023. The assessee is aggrieved by the order so passed by Ld CIT(E).

3. The Ld A.R invited our attention to paragraph No.5(ii) and 7 of the Circular No.06 of 2023 (referred supra) and submitted that the assessee's case would be covered by the above said paragraphs. She submitted that the above said paragraphs have escaped the attention of the Ld CIT(E). Accordingly, the Ld AR submitted that the assessee has filed the application in time.

4. We heard Ld. DR and perused the record. Having regard to the submissions made by Ld. AR, we are of the view that the impugned order passed by the Ld CIT(E) needs to be set aside and the matter may be restored to his file for processing the application filed by the assessee afresh. Accordingly, we set aside the impugned order passed by Ld CIT(E) and restore all the issues to his file for processing the application of the assessee afresh by

duly considering the paragraphs 5(ii) and 7 of the Circular (referred supra).

5. In the result, the appeal filed by the assessee is treated as allowed.

Order pronounced in the open Court on 15-07-2024

Sd/-
[SUNIL KUMAR SINGH]
JUDICIAL MEMBER

Sd/-
[B.R. BASKARAN]
ACCOUNTANT MEMBER

Mumbai,
Dated: 15-07-2024

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| 1. | The Applicant |
| 2. | The Respondent |
| 3. | The Pr. CIT, Mumbai concerned |
| 4. | D.R. ITAT, "F" Bench, Mumbai. |
| 5. | Guard File. |

//By Order//

//True Copy //

Dy./Asst. Registrar,
ITAT, Mumbai