

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

**BEFORE SHRI PRASHANT MAHARISHI, AM  
AND  
SHRI ANIKESH BANERJEE, JM**

**ITA No. 2002/Mum/2024  
(Assessment Year: N.A.)**

Shree Adinath Jain Religious  
Trust, Flat No.403,  
Shree Sejal Tower CHS Ltd,  
120 Link Road, Near Oshiwara, Vs.  
Goregaon West, Bus Depot,  
Mumbai-400 104

**(Appellant)**

ITO (Exemptions),  
Ward 2(3)  
MTNL Building, Peddar Road,  
Cumballa Hill,  
Mumbai-400 026

**(Respondent)**

**PAN No. ABGTS0523B**

**Assessee by** : Ms Mitali Parekh, AR  
**Revenue by** : Shri Manoj Kumar Sinha, DR  
**Date of hearing:** 08.07.2024  
**Date of pronouncement :** 22.07.2024

**ORDER**

**PER PRASHANT MAHARISHI, AM:**

01. ITA No. 2002/Mum/2024 filed by Shree Adinath Jain Religious Trust, Mumbai against the order passed by Commissioner of Income Tax (Exemption), Mumbai [in short, ‘learned CIT (E)’] on 19<sup>th</sup> March, 2024, rejecting the application of the assessee for grant of registration under Section 12AB of the Income-tax Act, 1961 (the Act). The assessee is aggrieved and is in appeal before us.
02. The assessee has raised following grounds:-



*"1. The learned CIT (E) has erred in passing order rejecting application for registration under Section 12AB of the Act to the appellant.*

*2. The learned CIT(E) has erred in law and in facts in not complying with the principles of natural justice."*

03. The fact shows that assessee filed an application in form no. 10AB for registration under Section 12 AB of the Act, after obtaining the provisional registration dated 27<sup>th</sup> May 2023. The learned CIT (E) found that the procedure of registration is covered on by provision of Rule 17A of the Act, wherein it should be accompanied by certain specified documents as mentioned in Sub Rule 2 of the Rule 17. He found that on verification of the application in form no. 10AB of the Act it was not complete. Therefore, notice was issued on 26<sup>th</sup> December 2023, which was responded vide letter dated 9<sup>th</sup> January 2024, by submitting partial details. Therefore, one more opportunity was given by notice dated 6<sup>th</sup> March 2024, to submit the details by 11<sup>th</sup> March 2024. The learned CIT (Exemption) noted that no such compliance was made and therefore, in absence of necessary details application of the assessee cannot be entertained. Thus, in view of the statutory limitation to be decide on or before 31<sup>st</sup> March, 2024, he rejected the application by order dated 19<sup>th</sup> March, 2024. Against that registration, the assessee is in appeal.
04. The learned Authorized Representative submitted a paper book containing 23 pages. It was submitted that assessee's trust was registered under the Bombay Public Trust Act, 1950 on 18<sup>th</sup> May 2023, granted Provisional Registration on 22<sup>nd</sup> May, 2023, applied for registration in from no. 10AB of the Act on 17<sup>th</sup> September, 2023. The learned CIT (E), issued notice on 26<sup>th</sup> December 2023,



asking for 16 different details. The assessee complied by filing a reply on 9<sup>th</sup> January, 2024, wherein complete details were furnished on 6<sup>th</sup> March, 2004, but assessee was asked to furnish the details of the temple and photographs of the temple from outside and inside and further how the activity of helping Swamibhais is a religious object. It was submitted that the trustee of the trust Mr. Lal Chand Mehta, who was looking after, was sick from 3<sup>rd</sup> March 2024 to 13<sup>th</sup> March 2024 and was advised complete bed rest. Therefore, these details could not be compiled. In the paper book at page no. 20 to 21, assessee submitted the photographs of the temple of Shree Adinath Jinalay, Sejal park and further, at page no. 22 furnished the details about 'helping Swamibhais financially' to show that it is religious object. It was submitted that because of the above reason the assessee could not furnish the details and therefore, there is a sufficient cause for non –compliance. For this reason the application should not have been rejected.

05. The learned Departmental Representative submitted that application is rejected as assessee could not furnish the details required and the time limit for passing of such order of registration has expired. Therefore, the order of the learned CIT (E) is in accordance with the law.
06. We have carefully considered the rival contentions and perused the orders of the learned CIT (E). The application of the assessee was rejected only for the reason that assessee could not file the photographs of the temple and also the explanation about the activity of the trust. The assessee was deprived of the sufficient opportunity and could not comply with the notice for the reason that Mr. Lal Chand Mehta who was underlying the above issue was sick and was advised bed rest from 3<sup>rd</sup> March to 13<sup>th</sup> March. During this period,



the date of the notice issued by the CIT (Exemption) was falling. Due to this reason, the assessee could not comply with the above notice of submitting the necessary details. Now, before us, the assessee has furnished those details. Therefore, in the interest of justice, we restore the issue back to the file of the learned CIT (E) and direct the assessee to submit the require details as per notice dated 6<sup>th</sup> march, 2024, which may be considered by him and then decide the issue of registration under Section 12 AB of the Act. Accordingly, the appeal of the assessee was allowed on ground no. 2 of the appeal for statistical purposes.

07. In the result, the appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 22.07.2024.

Sd/-  
(ANIKESH BANERJEE)  
(JUDICIAL MEMBER)

Sd/-  
(PRASHANT MAHARISHI)  
(ACCOUNTANT MEMBER)

Mumbai, Dated: 22.07. 2024

*Sudip Sarkar, Sr.PS*

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar  
Income Tax Appellate Tribunal, Mumbai