



*trust are genuine and it is satisfying all the conditions of registration u/s 80G(5) of the Income Tax Act, 1961.*

*3) The appellant craves to add, alter, amend or modify all or any of the ground of Appeal.”*

2. The assessee trust has filed application in Form 10AB u/s 80G(5) of the Act. The assessee has been granted provisional approval u/s 80G(5) of the Act in Form 10AC by CPC, Bangalore. However, the ld. CIT(E) vide order dated 14.03.2024 held that assessee has not fulfilled stipulated conditions prescribed for filing application for approval in Form 10AB therefore, rejected the application filed by the assessee for approval u/s 80G(5) of the Act.

3. Heard the ld. DR and perused the material on record. The ld. CIT(E) has dismissed the application of the assessee holding that assessee has not fulfilled the stipulated conditions prescribed for filing application for approval in Form 10AB. We have perused the order dated 14.03.2024 passed by the ld. CIT(E). The relevant extract of the finding of ld. CIT(E) is as under:

*“On verification of the facts and circumstances of the case, it is found that the assessee has started activity before the receipt of provisional registration. In view of this the assessee has to file Form 10AB, six months from the receipt of provisional registration i.e. April 2022, while the assessee has filed Form 10AB of 80G on 26.09.2023. As such the assessee is not fulfilling the stipulated conditions prescribed for filing application for approval in Form 10AB. In view of the same, this application for grant of approval is not maintainable and the same is rejected.”*

4. The ld. CIT(E) has neither discussed any material in respect of starting of activity by the assessee nor specified how the relevant stipulated conditions were not fulfilled by the assessee.

5. In the light of the facts and circumstances, we consider it appropriate to restore this case to the file of ld. CIT(E) for passing

speaking order on merit after providing due opportunity to the assessee to make submission on the points raised and discussed in the order by which the application of the assessee in Form 10AB was rejected. Needless to say that adequate reasonable opportunity be provided to the assessee. Accordingly, the appeal of the assessee is allowed for statistical purposes.

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

Order pronounced in the open court on 31.07.2024.

**Sd/-**  
**(MS. KAVITHA RAJAGOPAL)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(AMARJIT SINGH)**  
**ACCOUNTANT MEMBER**

Mumbai, Dated: 31.07.2024  
Biswajit, Sr. P.S.

Copy to:

1. The Appellant:
2. The Respondent:
3. The CIT,
4. The CIT (A)
5. The DR

//True Copy//

By Order

Assistant Registrar  
ITAT, Mumbai Benches, Mumbai