

**IN THE INCOME TAX APPELLATE TRIBUNAL,
MUMBAI BENCH "G", MUMBAI**

**BEFORE SHRI AMARJIT SINGH, ACCOUNTANT MEMBER
AND MS. KAVITHA RAJAGOPAL, JUDICIAL MEMBER**

**ITA No.1955/Mum/2024
Assessment Year: 2025-26**

Shri Govind Balwant Shastri Patwardhan Trust, Mumbai	Vs.	CIT (Exemptions), Mumbai
3 rd Floor, Hanumanvas Shastri Hall, Javji Dadaji Marg, Nana Chowk, Grant Road, Maharashtra-400007.		
PAN: AAPTS 2597 B		
(Appellant)		(Respondent)

Present for:

Assessee by : None
Revenue by : Dr. Kishor Dhule, CIT, DR

Date of Hearing : 09.07.2024
Date of Pronouncement : 31.07.2024

ORDER

PER AMARJIT SINGH, ACCOUNTANT MEMBER:

This appeal of the assessee for the assessment year 2025-26 is directed against the order dated 12.03.2024 passed by the Id. Commissioner of Income-tax (Exemptions), Mumbai. The assessee has raised the following grounds of appeal:

"1) The appellant submit that on the facts and in the circumstances of the case and in law, the honourable Commissioner of Income Tax Exemption, Mumbai erred in rejecting the application for exemption s 80G(5) made by the appellant trust without granting personal hearing before rejecting the application.

2) On the facts and in the circumstances of the case and in law the honourable Commissioner of Income Tax Exemption, Mumbai erred in summarily rejecting the application holding that the assessee is not fulfilling the stipulated conditions prescribed for filling application for approval in Form 10AB within the prescribed time limit and ignoring the facts and circumstances of the case therein infact the activities of the

trust are genuine and it is satisfying all the conditions of registration w/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. Fact in brief is that assessee trust has filed application in Form 10AB for granting approval u/s 10G(5) of the Act. The ld. CIT(E) has dismissed the application filed by the assessee holding that assessee has not fulfilled the stipulated conditions prescribed for filing application for approval in Form 10AB of the Act.

3. Heard the ld. DR and perused the material on record. The assessee has filed application in form 10AB u/s 80G(5) of the Act. However, the ld. CIT(A) has dismissed the application of the assessee holding that same is not maintainable as assessee has not fulfilled the stipulated conditions prescribed for filing approval in Form 10AB of the Act. 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 date of provisional approval i.e. April 2022, while the assessee have 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 not specified the date on which the assessee has started its activities. The ld. CIT(E) has also not discussed any relevant material and submission of the assessee in support of his conclusion that assessee has not fulfilled stipulated conditions.

5. In the light of the facts and circumstances, we consider it appropriate to restore the matter back to the ld. CIT(E) for passing speaking order on merit after providing adequate opportunity of hearing

to the assessee. The assessee is also directed to make due compliance before the ld. CIT(E) without any failure. Therefore, 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