

IN THE INCOME TAX APPELLATE TRIBUNAL  
Mumbai "F" Bench, Mumbai.

Before Ms. Kavitha Rajagopal (JM) & Shri Omkareshwar Chidara (AM)

I.T.A. No. 1502/Mum/2024 (A.Y. 2022-23)

ST Johns Marthoma Syrian Church 1 <sup>st</sup> Floor, St. Johns Marthoma Building MJM Road, Ner Mercy Memorial Old Age Mira Road East Maharashtra-401 107.  PAN : AAGTS066oJ (Appellant)	Vs.	CIT(Exemption) Room No. 322 3 <sup>rd</sup> Floor, Income Tax Office, PMT Buiding, Shankar Seth Road Pune-411 037.  (Respondent)
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Assessee by	Shri Darpan Jawale
Department by	Shri Ankush Kapoor
Date of Hearing	29.07.2024
Date of Pronouncement	31.07.2024

ORDER

Per Omkareshwar Chidara (AM) :-

In this above captioned appeal, the appellant filed an appeal for A.Y. 2022-23 with the following grounds of appeal :-

“On the facts and circumstances of the case and in law the Ld. CIT (Exemption) erred in.

1. Rejecting the application which was filed u/s 12AB before the Ld. CIT(Exemption) on the grounds the Trust has not responded to the hearing notices in the course of proceedings. This was happened due to unexpected administrative challenges i.e a transition in key personnel and subsequent disruptions in communication channels resulted in a temporary lapse in awareness regarding the receipt of notice of hearings.

2. The appellant prays before the Hon'ble Tribunal that kindly remand back to CIT(Exemptions) as this is a genuine case and we have all relevant documents and evidence pertaining to the case.

3. The appellant hereby craves the leave to add to, alter or amplify the aforesaid grounds of appeal, as and when the need arises/at the time of hearing.”
2. During the course of hearing, the appellant filed an affidavit for condonation of delay in filing this appeal and the main reason for filing the appeal with a delay of 60 days, is change in office bearers of Trust and have not properly intimated the new set up. From the paper book filed by Ld. AR of assessee, it is seen that the Trust is doing very good work for poor by rendering education and providing free food to them. In view of the reasons filed by Ld. AR, the delay is condoned.
3. Coming to adjudication of main ground of appeal that the Trust has not responded to the hearing notices in the course of proceedings before the Ld. CIT(E), the Ld. AR has fairly conceded that they have not responded to the notices issued by the Ld. CIT(E) and their application for registration was rejected by the Income Tax Department. During the course of hearing, the Ld. AR has pleaded that the main reason for not attending before the Ld. CIT(E) is that the notices were sent by the Income Tax Department on the e-mail of [chalukunnil@rediffmail.com](mailto:chalukunnil@rediffmail.com), who is a past committee member. The e-mail address given by Trust at the time of application to Department was [bobbyverghese6@gmail.com](mailto:bobbyverghese6@gmail.com). Hence, the Trust office bearers could not respond to the notice of the Ld. CIT(E). Further, it was submitted that the management of Trust lack required knowledge to be able to navigate through the Income Tax Portal to view the notices. So, it was pleaded that one opportunity may be given to present their case before the Ld. CIT(E) to get final registration u/s. 12AB of the Income Tax Act.
4. The Ld. DR mentioned that it is the mistake of Trust for not responding the notices issued by Income Tax Department.
5. Case is heard. After going through the paper book filed by the Ld. AR of assessee-Trust, which contains some information/photos relating to the good

work being done by Trust and also that provisional registration was already given by the Department, it is decided to remit the matter back to the Ld. CIT(E) for adjudication of Registration u/s. 12AB, on merits.

6. The case is remitted to the Ld. CIT(E) for adjudication on merits and assessee is directed to cooperate with Department and file all relevant material before the Ld. CIT(E).

7. The appeal is allowed for statistical purposes.

Order pronounced in the open court on 31<sup>st</sup> July, 2024.

Sd/-  
(Kavitha Rajagopal)  
Judicial Member

Sd/-  
(Omkareshwar Chidara)  
Accountant Member

Mumbai : 31.07.2024

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT
5. DR, ITAT, Mumbai.
6. Guard File.

//True Copy//

BY ORDER,

(Assistant Registrar)  
ITAT, Mumbai

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