

IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH "C", MUMBAI

**BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER AND  
SHRI ANIKESH BANERJEE, JUDICIAL MEMBER**

**I.T.A No.1744/Mum/2024  
(Assessment Year: 2023-24)**

<b>The Path of Joy Foundation</b> Flat No.102, 10 <sup>th</sup> Floor, Antariksha CHS, Kakasaheb Gadgil Marg, Saitan Chowky, Prabhadevi, Mumbai-400 025 <b>PAN : AAETT3765B</b>	<b>vs</b>	<b>CIT(Exemptions), Mumbai</b> Room NO.601, 6 <sup>th</sup> Floor, Cumbala Hill, MTNL Tele Building, Peddar Road, Dr. Gopalrao Deshmukh Marg, Cumballa Hill, Mumbai-400 026
<b>APPELLANT</b>		<b>RESPONDENT</b>

Assessee by : Shri Bharat Kumar  
Respondent by : Ms. Madhu Malati Ghosh(CIT. DR)  
  
Date of hearing : 08/08/2024  
Date of pronouncement : 13/ 08/2024

**ORDER**

**PER ANIKESH BANERJEE, J.M:**

Instant appeal of the assessee was filed against the order of the Learned Commissioner of Income-tax (Exemptions), Mumbai [for brevity, 'Ld.CIT (E)'] passed under section 80G of the Income-tax Act, 1961 (in short, 'the Act') for Assessment Year 2023-24 date of order 27.06.2023.

2. The assessee has taken the following grounds of appeal:-

- “1. On the facts and circumstances prevailing in the case and as per the provisions of the law, Hon’ble Commissioner of Income Tax Exemptions rejected the application filed as per section 80G without granting adequate and proper opportunity of being heard. The Appellant be grant just and proper relief in this respect.
2. The order of rejection passed is in violation of principles of natural justice as the appellant was granted only four days of time which was not sufficient and reasonable to comply with the notice dated 29/06/2023 sent.
3. The appellant craves leave to add, alter or amend any of the existing grounds of appeal on or before the date of hearing.”

3. There is a delay in filing of appeal by 226 days. The assessee filed an affidavit with condonation of delay and explained the delay. The reason of delay is stated to be that the assessee was waiting for the registration of the trust under section 12A of the Act, without that the assessee cannot proceed with application for 80G registration. The Ld.DR has not made any objection and has accepted the “sufficient cause” filed by the assessee. Accordingly, the delay for condonation of 226 days is condoned and we proceed to dispose of the appeal.

4. Perused the material on records and heard the learned representatives for both the parties.

5. We find that the assessee applied for registration under section 80G(5) of the Act. During the hearing before Ld.CIT(E), the assessee made the part compliance. But the assessee was asked to produce complete documents under rule 11AA (2) of the Income Tax Rules, 1962. But for incomplete submission, the registration was duly rejected. The assessee filed an application before the bench

for restoring the matter for further hearing. The assessee already submitted the provisional registration U/s 12A of the Act and finally the regular registration was granted. In paper book, the assessee submitted the requisite documents before the Bench. Accordingly, the reasonable opportunity for the assessee is denied and the assessee should get another opportunity for submitting its evidence before the Id. CIT(E). So, the matter is remitted to the file of the Id.CIT(E) for allowing the assessee one more chance of hearing related to registration under section 80G(5) of the Act. On the other hand, the assessee is directed to be diligent and co-operative with the Id.CIT(E) in set aside proceedings.

6. In the result, the appeal of the assessee bearing **ITA No.1744/Mum/2024** is allowed for statistical purpose.

Order pronounced in the open court on 13<sup>th</sup> day of August, 2024.

Sd/-

(B.R. BASKARAN )  
ACCOUNTANT MEMBER  
Mumbai,दिनांक/Dated: 13/08/2024  
Pavanan

sd/-

(ANIKESH BANERJEE)  
JUDICIAL MEMBER

**Copy of the Order forwarded to:**

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकरआयुक्त CIT
4. विभागीयप्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT,  
Mumbai
5. गार्डफाइल/Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar), **ITAT, Mumbai**