

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

**BEFORE SHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER  
&  
SMT. RENU JAUHRI, ACCOUNTANT MEMBER**

**ITA No. 3161/Mum/2024  
(A.Y. 2012-13)**

Shree Lohana Mahaparishad, 10 <sup>th</sup> Khetwadi, 4 <sup>th</sup> Lane, Khetwadi, Mumbai-40004	v/s. बनाम	ITO, Exemption, Ward-1(4) Room No. 507, 5 <sup>th</sup> Floor, Piramal Chamber, Lal Baug, Parel, Mumbai-400012
<b>स्थायी लेखा सं./जीआइआर सं./PAN/GIR No: AAATLo114G</b>		
<b>Appellant/अपीलार्थी</b>	<b>..</b>	<b>Respondent/प्रतिवादी</b>

Appellant by :	Shri Aseem Thakkar
Respondent by :	Shri R. R. Makwana

Date of Hearing	06.08.2024
Date of Pronouncement	13.08.2024

**आदेश / ORDER**

**PER RENU JAUHRI [A.M.] :-**

This appeal is filed by the assessee against the order of the Learned Commissioner of Income-tax (Appeals), Mumbai- 1/National Faceless Appeal Centre, Delhi [hereinafter referred to as “CIT(A)”] dated 21.03.2024 passed u/s. 250 of the Income-tax Act, 1961 [hereinafter referred to as “Act”] for Assessment Year [A.Y.] 2012-13.



2. The assessee has raised following grounds of appeal:

*“1.The Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi has erred in passing an Exparte Order dismissing the appeal without providing reasonable opportunity of being heard to the appellant Hence the same being against the principles of natural justice and equity requires to be quashed.*

*2. The Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC) has erred in not appreciating the fact that the name of the appellant entity is Shree Lohana Mahaparishad which has wrongly been identified as M/s Lohana Mahaparishad by the AO and thereby denying the benefit of exemption u/s 11 & 12 of the Act by not recognizing the registration granted u/s 12A of the Act.*

*3. Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi has erred in summarily dismissing the appeal on the grounds of non prosecution of the appeal without adjudicating the grounds of appeal on merits raised before him.*

*4. The Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi has erred in dismissing the appeal filed against the assessment order passed u/s. 143(3) r.w..s.147 of the Act in pursuance of the notice issued u/s.148 of the Act which is illegal and bad in law hence the same should be quashed and the reassessment made on the basis of the same requires to be cancelled.*

*5. The Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi has erred in confirming the action of the Assessing Officer in reopening the assessment only on the basis of assessment made for A.Yr.2016-17 stating that the registration number of the trust is not in tandem with the registration number issued by the CIT Exemption, Mumbai.*

*6. The Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi has erred in confirming the action*



*of the Assessing Officer in not considering the fact that the trust Lohana Parishad and Shree Lohana Mahaparishad is one and same trust/entity and assessed to tax under one PAN.*

*7. The Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi has erred in confirming the action of the Assessing Officer in completing the reassessment closing the E-submissions window on 23/12/2019 prematurely which is against the principles of natural justice and law and therefore the order so passed requires to be quashed.*

*8. The Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi has erred in confirming the action of the Assessing Officer in not considering the reply dtd.23/12/2019 E-mailed to A.O. on the same date as the assessee could not E- file submissions on 23/12/2019 on account of the premature closure of E-submissions window by A.O. In view of the same the appellant is denied of reasonable of opportunity of being heard which is against the principles of natural justice and equity and therefore the re assessment so made requires to be cancelled.*

*9. The Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi has erred in confirming the action of the Assessing Officer in not examining the fact that Shree Lohana Mahaparishad and Lohana Makahparishad are the same entities/institution and identity crisis have arisen only on account of the deletion of prefix Shree before the name of the Trust/institution...*

*10. The Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi has erred in confirming the action of the Assessing Officer in computing the total income at Rs.37,70,910/- as against that of Rs. Nil declared by the appellant in the return of income filed on 04/10/2012.*

*11. The Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi has erred in confirming the action*



*of the Assessing Officer in completing the assessment in the status of AOP other than the Trust denying the benefits of exemptions claimed u/ss.11 and 12 of the LT. Act, 1961 and computing the tax liability of the trust at maximum marginal rate.*

*12. The Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi has erred in confirming the action of the Assessing Officer has erred in computing the total income of Rs.37,70,910/- as income as per Income and expenditure account including corpus donations as Income from other sources and granting deduction of expenses u/s.57 of the I.T. Act, 1961 expenses attributable for earning the income.*

*13. The Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi has erred in confirming the action of the Assessing Officer in making disallowance of exemption of Rs.35,38,678/- in respect of corpus donation received by the appellant u/s.11(1)(d) of the I. T. Act, 1961 and amount of Rs.2,32,232/- claimed as accumulation of income u/s.11(1)(a) of the Act holding that the trust is not registered u/s.12A of the Act.*

*14. The appellant submits that if the assessee succeeds on issue of certificate of registration u/s.12A of the Act before any Appellate Authority for any year/years, then the exemptions available to the assessee trust should be granted for the year under appeal.*

*15. The appellant prays that the delay in filing of appeal may kindly be condoned.”*

3. The appeal is delayed by 23 days. The assessee has filed an affidavit stating that the delay occurred on account of the fact that the part time Chartered Accountant had left service and he had not shared the password and other details including pending cases with the trustees. The exparte order of the CIT(A) came to the knowledge of the managing trustee at the time of the general



meeting of the trustees. Thereafter, a new counsel was appointed for filing the appeal which was delayed by a few days. In view of the explanation given by the assessee and considering the reasons as genuine, we hereby condone the delay in filing the present appeal.

4. Brief facts of the case are that the assessee had filed original return declaring nil income for AY 2012-13 on 04.10.2012. Subsequently, during the assessment proceedings for AY 2016-17, it was noticed that there was discrepancy in the name mentioned in the registration certificate issued by the department u/s 12AA of the Act and the return/PAN. The assessment for AY 2016-17, therefore, was completed after denying the claim of exemption u/s 11 & 12 of the Act due to non-availability of the registration certificate. Further, notices u/s 148 were also issued for earlier years including the year under appeal i.e. AY 2012-13.

4.1 In response to the said notice, the assessee furnished return of income on 23.11.2019. During the course of reassessment proceedings, the assessee submitted that the trust was registered u/s 12A with registration No. TR-4593. However, it was noticed by the AO that the registration was in the name of 'Shree Lohana Mahaparishad' and not 'Lohana Mahaparishad' which was the entity subject to the assessment proceedings. Due to this discrepancy, the AO held that the trust is not duly registered u/s 12AA of the Act and accordingly, finalized the assessment by disallowing exemption u/s 11 and 12 of the Act.



ITA No. 3161/Mum/2024  
A.Y.2012-13  
Shree Lohana Mahaparishad.

5. Before CIT(A), no compliance was made to the multiple notices issued. On account of no response from the assessee, Ld. CIT(A) concluded that the assessee is not interested in pursuing his appeal which was accordingly dismissed.

6. Before us, Ld. AR has submitted requisite details regarding application made with NSDL for correction of the PAN allotted to it. After due verification, amended PAN card has been issued to the assessee in the correct name i.e. Shree Lohana Mahaparishad with PAN No. AAAPLO114G. In view of these facts, Ld. AR has requested that benefit of section 11 & 12 should be allowed to the assessee.

7. In view of the above stated facts, we deem it proper to restore the case to the AO for considering the claim of the assessee u/s 11 & 12 after due verification.

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

Order pronounced in the open court on 13.08.2024.

**Sd/-**

**SANDEEP SINGH KARHAIL**

**(न्यायिक सदस्य/JUDICIAL MEMBER)**

**Sd/-**

**RENU JAUHRI**

**(लेखाकार सदस्य/ACCOUNTANT MEMBER)**

Place: मुंबई/Mumbai

दिनांक /Date 12.08.2024



ITA No. 3161/Mum/2024  
A.Y.2012-13  
Shree Lohana Mahaparishad.

अनिकेत सिंह राजपूत/ स्टेनो

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त / CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण DR, ITAT,  
Mumbai
5. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//  
आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)  
आयकर अपीलीय अधिकरण/ ITAT, Bench,  
Mumbai.