



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

BEFORE SHRI PRASHANT MAHARISHI, AM
AND
SHRI RAHUL CHAUDHARY, JM

ITA No. 135/MUM/2024

A.Y.2023-24

Sparsh Pratishtan,
1004, 10th Floor, Runwal
Estate,

Ghod Bunder Road,
Opp. Lawkin Company,
Thane

(Appellant)

PAN

Assessee by

Revenue by

Vs.

Commissioner of Income
Tax (Exemption),
Pune

(Respondent)

AAITS 7492L

Shri Samir Parikh

Dr. Kishor Dhule, CIT(DR),

Date of hearing

19th June, 2024

Date of pronouncement

19 August 2024

ORDER

PER PRASHANT MAHARISHI, AM:

1. This appeal is filed by the Sparsh Partishthan (the assessee) against the order passed by the (CIT (Exemption), [learned CIT(E)], Pune dated 23.10.2023 in Form No.10AD wherein the application filed by the assessee for registration u/s.12A(1)(ac)(vi) of the Income Tax Act, 1961 (the Act) in another under Clause (iii) Form No.10AB dated 03.05.2023



was rejected and the provisional registration granted on 05.04.2022 u/s.12AB read with section 12A(1)(ac)(vi) was also cancelled.

2. Assessee is aggrieved and is in appeal before us raising the following grounds of appeal: –

1. "The learned Hon. CIT Exemption is not correct in rejecting registration u/s 12A(1)(ac)(vi) of the Income Tax Act.

2. The learned Hon. CIT Exemption has erred in stating that the assessee has failed to prove the charitable nature and the genuineness of its activities and also compliance of requirements of any other law for the time being in force.

3. The trust is requesting you to allow the appeal of Appellant for non granting registration by Hon. CIT Exemption."

Appellant Craves leave to add, alter or amend any of the grounds of Appeal mentioned above, either at or before the time of hearing."

3. The brief fact of the case is that assessee is non-Government Organization formed in September, 2009 and registered at Thane under Mumbai Public Trust Act 1950, carried out various housing and sanitation projects.

4. It filed an application for registration u/s.10AB on 03.05.2023, which was rejected on 23.10.2023 for the reason that assessee has failed to prove the charitable



nature and genuineness of its activity as well as compliance of requirements of any other law for the time being in force.

5. Now before us, the assessee has submitted that assessee has been granted registration in Form No. 10AC from A.Y. 2022-23 to A.Y. 2016-17 w.e.f. 11.06.2024 and, therefore, in view of the Registration already granted, the grievance of the assessee does not survive as A.Y. 2023-24 is also covered therein . In view of above, the appeal of the assessee stands dismissed.
06. In the result, the appeal of the assessee stands dismissed.

Order pronounced in the open court on 19/08/2024.

Sd/-

(RAHUL CHAUDHARY)
(JUDICIAL MEMBER)

Sd/-

(PRASHANT MAHARISHI)
(ACCOUNTANT MEMBER)

Mumbai, Dated: 19.08.2024

Aks/-

Copy of the Order forwarded to :

The Appellant, The Respondent, The CIT, The DR ITAT & Guard File

BY ORDER,

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Mumbai