

IN THE INCOME TAX APPELLATE TRIBUNAL “G” BENCH, MUMBAI

**BEFORE MS. KAVITHA RAJAGOPAL, JM AND
SHRI GIRISH AGRAWAL, AM**

ITA No. 3253/Mum/2024
(Assessment Year: N.A.)

Shree Swami Vatsalya Shwetamber Murti Pujak Jain Sangh 301 Swami Vatsalya Building, T B Kadam Marg, Opp. New City Mills Chinchbunder, Mumbai-400 033	Vs.	Commissioner of Income Tax (Exemptions) 601, 6 th Floor, Cumballa Hill MTNL Building, Pedder Road, Dr. Gopalrao Deshmukh Marg, Cumballa Hill, Mumbai-400 026
PAN/GIR No. AAITS 3247 B		
(Assessee)	:	(Respondent)
Assessee by	:	None
Respondent by	:	Dr. Kishor Dhule
Date of Hearing	:	20.08.2024
Date of Pronouncement	:	.2024

ORDER

Per Kavitha Rajagopal, J M:

This appeal has been filed by the assessee, challenging the order of the learned Commissioner of Income Tax (Exemptions), Mumbai (‘ld.CIT(E) for short), passed on 02.09.2023. The assessee has filed an application for condoning the delay of 232 days in filing the present appeal. On perusal of the same, we deem it fit to condone the said delay as there being a sufficient cause for the delay in filing the appeal beyond the period of limitation. Delay condoned.

2. The assessee has raised the following grounds of appeal:

1. *On the facts and circumstances of the case as well as in law, the learned CIT(Exemptions) has erred in passing rejection order in form 10AB under Section 12AB of the Income Tax Act, 1961, without considering the facts and circumstances of the case.*
2. *On the facts and circumstances of the case as well as in law, the learned CIT(Exemptions) has erred in rejecting the application filed in Form No. 10AB under section*

12AB of the Act, without going into the merits since the assessee has not filed the present application within the time limit allowed under section 12AB of the Income Tax Act, 1961.

3. On the facts and circumstances of the case as well as in law, the learned CIT(Exemptions) has erred in cancelling the provisional approval granted on 04.04.2022 under sub clause 12A of the Income Tax Act, 1961, without considering the facts and circumstances of the case.

3. As there was no representation on behalf of the assessee, we hereby dispose of this appeal by hearing the learned Departmental Representative ('ld.DR' for short) and on perusal of the materials available on record.

4. The brief facts are that the assessee Trust had filed an application in Form 10AB for registration u/s. 12AB of the Act. The ld. CIT(E) on verifying the application in Form 10AB filed by the assessee observed that the application was incomplete and the relevant documents were also not furnished as per Rule 17(2A) of the IT Rules. The ld. CIT(E) issued notice to the assessee seeking to furnish the relevant documents. It is further observed that the assessee has not complied with the said notices. The ld. CIT(E) rejected the assessee's application for grant of registration u/s.12AB of the Act for non compliance.

5. Aggrieved the assessee is in appeal before us.

6. We have heard the learned Departmental Representative ('ld.DR' for short) and perused the materials available on record. As the ld. CIT(E) has rejected the assessee's application for non compliance of necessary documents, we deem it fit to provide the assessee with another opportunity to file the relevant documents before the ld. CIT(E) along with fresh Form 10AB for registration u/s.12AB of the Act. The ld. CIT(E) is directed to consider the same on the merits of the assessee's submission and decide in

accordance with law. The assessee is also directed to comply with the proceedings without any undue delay on its side.

7. In the result, the appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in the open court on 21.08.2024

Sd/-

Sd/-

(Girish Agrawal)
Accountant Member

(Kavitha Rajagopal)
Judicial Member

Mumbai; Dated : 21.08.2024

Roshani, Sr. PS

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. CIT - concerned
4. DR, ITAT, Mumbai
5. Guard File

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai