

IN THE INCOME TAX APPELLATE TRIBUNAL, MUMBAI BENCH 'A', MUMBAI

**BEFORE SHRI AMARJIT SINGH, HON'BLE ACCOUNTANT MEMBER
AND SHRI ANIKESH BANERJEE, HON'BLE JUDICIAL MEMBER**

**ITA No.494/Mum/2024
Assessment Year: 2024-25**

Lakhapur Charitable Trust 101, Bhaveshwar Complex, Vidyavihar West, Maharashtra- 400086. PAN: AABTL 6931 A (Appellant)	vs	CIT (Exemptions), Mumbai (Respondent)
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Present for:

Assessee by : Ms. Mamta Shukla (Accountant)

Revenue by : Shri Ajay Chandra, CIT/DR

Date of Hearing : 16.07.2024

Date of Pronouncement : 28.08.2024

ORDER

PER AMARJIT SINGH, AM:

The present appeal filed by the assessee is directed against the order dated 19.03.2023 for Assessment Year 2024-25.

2 The assessee has filed application in Form 10AB seeking approval u/s 80G of the Act. The ld. CIT(E) noticed that the application was not complete and all the documents required to be accompanying the application were not furnished. Therefore, a notice dated 08.02.2023 was issued to the assessee to furnish the complete set of documents mentioned in Rule 11AA(2). In response to the notice, the assessee had made submission vide letter dated 17.02.2023, however the assessee was asked to furnish further information to ascertain the genuineness of the activities carried out by the trust. The assessee has not made

further compliance therefore the application filed by the assessee seeking approval u/s 80G of the Act was rejected.

3. Heard both the sides and perused the material on record. Without reiterating the fact as discussed above in this order, the assessee submitted that it has made compliance with the notice issued on 08.02.2023. In response to 2nd notice issued on 10.03.2023 assessee has asked for adjournment however the request for adjournment was not considered. The assessee has also placed copies of letter, online submission and copies of documents in the paper book filed before us.

4. Looking to the above facts and circumstances, we consider it appropriate to restore the case of the assessee to the file of Id. CIT(E) for deciding afresh on merit after considering the submission of the assessee on the query raised by the Id. CIT(E). Needless to say that adequate opportunity of hearing be provided to the assessee and the application of the assessee be considered after taking into consideration the information and details to be filed by the assessee. Therefore, the appeal of the assessee is allowed for statistical purposes.

5. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 28.08.2024

Sd/-

**(ANIKESH BANERJEE)
JUDICIAL MEMBER**

Sd/-

**(AMARJIT SINGH)
ACCOUNTANT MEMBER**

Copy to:

1. The Appellant:
2. The Respondent:
3. The CIT,
4. The DR .

//True Copy//

By Order

Assistant Registrar
ITAT, Mumbai Benches, Mumbai