

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

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER
AND
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER**

**ITA No.3560/M/2024
Assessment Year: 2024-25**

M/s. Sonopant Dandekar Shikshan Mandali, SDSM College, Kharekuran Road, Palghar, Maharashtra- 401404 PAN: AAETS7195L	Vs.	CIT Exemption Room No.322, 3rd Floor, Income Tax Office, PMT Building, Shankar Seth Road, Pune Maharashtra-411 037
(Appellant)		(Respondent)

Present for:

Assessee by : Shri Bhupendra Shah, A.R.
Revenue by : Dr. Kishor Dhule, CIT-DR

Date of Hearing : 28 . 08 .2024

Date of Pronouncement : 30 . 08 .2024

O R D E R

Per : Narender Kumar Choudhry, Judicial Member:

This appeal has been preferred by the Assessee against the order dated 02.04.2024, impugned herein, passed by the Ld. Commissioner of Income Tax (Exemption) (in short Ld. Commissioner) under section 80G of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2024-25.

2. At the outset, the Ld. AR of the Assessee honestly submitted and not refuted by the Ld. DR that in the instant case, as on the date of passing the impugned order by rejecting the application filed by the Assessee u/s 80G of the Act the Assessee was not having registration either u/s 12A or 10(23)C of the Act and therefore the Ld. Commissioner correctly rejected the application filed by the Assessee u/s 80G of the Act. However, the latest application filed by the Assessee u/s 10(23)C of the Act is still pending for adjudication.

3. Considering the aforesaid submissions, the appeal filed by the Assessee is liable to be dismissed with liberty to the Assessee to file appropriate application afresh only after getting registration u/s 10(23)C or otherwise u/s 12A of the Act.

4. Hence, the instant appeal is dismissed, with liberty to the Assessee as mentioned above.

Order pronounced in the open court on 30.08.2024.

**Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER**

**Sd/-
(NARENDER KUMAR CHOUDHRY)
JUDICIAL MEMBER**

* Kishore, Sr. P.S.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.