

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

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER
AND
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER**

**ITA No.3208/M/2024
Assessment Year: 2024-25**

Shree Balaji Medical Trust 135, Nanubhai Desai Road, Opp. Wilson High School, Khetwadi, Girgaon S.O. - 400004. PAN: ABBTS7465D	Vs.	Commissioner of Income Tax (Exemptions) 601, 6 th Floor, Cumbala Hill, MTNL Telephone Exchange Bldg., Pedder Road, Dr. Gopalrao Deshmukh Marg, Maharashtra- 400026.
(Appellant)		(Respondent)

Present for :

Assessee by : Shri Mehil M. Golwala, A.R.

Revenue by : Shri S. Srinivasu, CIT- D.R.

Date of Hearing : 12 . 08 . 2024

Date of Pronouncement : 28 . 08 . 2024

O R D E R

Per: Ratnesh Nandan Sahay, Accountant Member:

1. This appeal has been filed by the appellant against the Order of the Ld. CIT (Appeals) passed u/s. 250 of the Income Tax Act [the 'Act' in short]



vide DIN & Order No. ITBA/EXM/F/EXM45/2024-25/1064219812(1)

Dated 19/04/2024 for the Assessment Year 2024-25.

2. Following grounds of appeal have been raised by the appellant:

“This appeal is against the order dated 19th April, 2024 passed by the Ld. Commissioner of Income Tax (Exemptions), Mumbai rejecting the Appellant application for registration under section 12AB r.w.s 12A of the Income-tax Act

- 1) The Commissioner of Income-tax (Exemptions) erred in passing an ex-parte order rejecting the Appellant application for registration u/s. 12AB r.w.s 12A of the Income-tax Act*
- 2) The Commissioner of Income-tax (Exemptions) failed to appreciate that the provisional registration granted to the Appellant under section 12AB r.w.s 12A was valid till AY 2025- 26 and therefore erred in rejecting the Appellants application for registration.*
- 3) The Commissioner of Income Tax (Exemptions) erred in not considering the facts placed on record and the documents filed by the Appellant alongwith its application for registration filed in Form 10AB.*
- 4) The Commissioner of Income Tax (Exemptions) erred in not granting an opportunity of being heard to the Appellant before rejecting the application for registration u/s. 12AB r.w.s 12A.*
- 5) The Commissioner of Income Tax (Exemptions) erred in not passing an order under section 12AB r.w.s 12A on merits.*
- 6) The Appellant submits that the Commissioner of Income-tax (Exemptions) be directed to grant an opportunity of being heard to the Appellant and thereafter decide the Appellant's application for registration under section 12AB r.w.s 12A on merits.*

The Appellant craves leave to add to, amend, alter, modify or withdraw any or all the Grounds of Appeal



before or at the time of hearing of the Appeal, as they may be advised from time to time.”

3. The facts of the case, in brief, are that Shri Balaji Medical Trust filed an application in form no. 10AB seeking registration u/s. 12AB of the Act. The necessary documents as required in form 10A or 10AB were provided to the Commissioner of Income Tax (Exemptions) for granting of registration u/s. 12AB of the Act. The Ld. Commissioner of Income Tax (Exemptions) rejected the application for the grant of registration u/s. 12AB on the ground that *“On verification of the application in Form 10AB filed by the assessee, it was found that the application was not complete, and all the documents required to be accompanying the application were not furnished. Hence, a notice was issued to the applicant vide DIN & Notice No. ITBA/EXM/F/EXM43/2024-25/1062995438(1) dated 20.03.2024 requesting the assessee to furnish the complete set of documents mentioned in Rule 17A(2). A reminder notice was also issued vide DIN & Notice No. ITBA/EXM/F/EXM43/2024-25/1064067692(1) dated 12.04.2024. The Applicant has made no compliance to the terms of the above notices. Registration under section 12AB is to be granted in terms of the provisions of section 12AB(1)(b) of the Act after being satisfied about the objects of the trust or institution, the genuineness of activities, and the*



compliance of any other law for the time being in force as are material for the purposes of achieving its objects. In the absence of necessary compliance by the Applicant, I am unable to arrive at a satisfaction on these parameters. As such, in view of the statutory limitation to decide on the application on or before 30.04.2024, I am left with no other option but to reject the application seeking registration under section 12AB of the Act.”

4. Aggrieved against the rejection of the registration u/s. 12AB of the Income Tax Act, this appeal to the appellant u/s. 12AB r.w.s. 12A of the Income Tax Act was valid till assessment year 2025-26. The appellant finally prayed that the Ld. Commissioner of Income Tax (Exemptions) may be directed to grant an opportunity of being heard to the appellant and thereafter decided the granting of registration after considering the appellant's application along with documents filed with the application and also provided adequate opportunity of being heard to the appellant before granting of registration u/s. 12AB r.w.s.12A of the Income Tax Act on merit.
5. We have considered the above submission and accordingly direct the Ld. Commissioner of Income Tax (Exemptions), Mumbai to provide adequate opportunity of being heard to the appellant and consider all the



necessary documents filed by the appellant and decide the granting of registration u/s. 12AB r.w.s. 12A of the Income Tax Act.

6. In the result, the appeal is allowed for statistical purpose.

Order pronounced in the open court on 28.08.2024.

**Sd/-
AMIT SHUKLA
JUDICIAL MEMBER**

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

Mumbai, Dated: 28.08.2024.

Snehal C. Ayare, Stenographer

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

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.