

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

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER
AND
SHRI GAGAN GOYAL, ACCOUNTANT MEMBER**

**ITA No.2365/M/2024
Assessment Year: 2023-24**

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| M/s. Star Light Foundation, 6 th Floor, 602, A-Wing, Jaswanti Allied, Ramchandra Lane, Next To Khwaish Hotel, Malad West, Mumbai Maharashtra-400 064 PAN: ABFCS7941B | Vs. | CIT (Exemptions), 601, 6 th Floor, Cumballa Hill MTNL TE Building, Pedder Road, Dr. Gopalrao Deshmukh Marg, Cumballa Hill, Mumbai – 400 026 |
| (Appellant) | | (Respondent) |

Present for:

Assessee by : Ms. Kinjal Bhuta, A.R.
Revenue by : Dr. Kishor Dhule, CIT-DR.

Date of Hearing : 16 . 09 .2024
Date of Pronouncement : 23 . 09 .2024

O R D E R

Per : Narender Kumar Choudhry, Judicial Member:

This appeal has been preferred by the Assessee against the order dated 05.03.2024, impugned herein, passed by the Ld. Commissioner of Income Tax (Exemptions) (in short Ld. Commissioner) under section 12AA/12AB of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2023-24.

2. The Assessee, being a society, by filing an application on 28.09.2023 in form 10AB of the Act sought registration u/s 12AB of the Act before the Ld. Commissioner. On perusing the material available on record the Ld. Commissioner observed that the Assessee has already filed application in form 10AB for regularization of the provisional registration u/s 12A on 15.04.2022 which was rejected vide order dated 30.10.2022 for non submission of the required documents in the prescribed time. Further, the Assessee has filed fresh application in form 10AB when the window of e-filing the application was opened for the trusts which have not filed applications within six months of the activities or six months before the expiry of the provisional registration. The Ld. Commissioner by giving reason, "the filing of the fresh application is not under circular No.06/2023 dated 24.05.2023, hence this application in form 10AB is not maintainable. In the conclusion this application for grant of registration stands rejected".

3. The Assessee, being aggrieved, is in appeal before us and at the outset drew our attention to the provisional registration u/s 12A of the Act dated 24.02.2022. The Assessee further drew our attention to the CBDT circular No.6/2023 with regard to the clarification qua charitable religious trust by which the time for filing fresh application in form 10AB was extended up to 30.09.2023 and therefore by Circular no 07/2024 extended upto 30-06-2024. Therefore, the Assessee has claimed that the application in form 10AB filed by the Assessee on 28.09.2023 is within the limitation period as extended by the CBIDT vide circular (supra).

4. The Ld. D.R. did not refute the said fact.

5. Hence, considering the peculiar facts and circumstances in totality, as the Assessee has filed the relevant application in form 10AB on 28.09.2023, admittedly within the limitation period as extended by the CBDT (supra) vide circular no. 07/2024, hence impugned order is set aside and the case is remanded to the file of the Ld. Commissioner for decision afresh on merits suffice to say by affording reasonable opportunity of being heard to the Assessee.

6. In the result, the appeal filed by the Assessee stands allowed for statistical purposes.

Order pronounced in the open court on 23.09.2024.

**Sd/-
(GAGAN GOYAL)
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.