

IN THE INCOME TAX APPELLATE TRIBUNAL, "B" BENCH
MUMBAI
BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER &
SHRI OMKARESHWAR CHIDARA ACCOUNTANT MEMBER

ITA No. 1886/MUM/2024
(A.Y.2024-25)

New Dindoshi Sarbojanini Durga Pooja Mandal, Flat.no 704/19C,New Dindoshi Garden Hill CHS Ltd,New Mahada Complex, Goregaon(E) Mumbai-400065.	Vs.	CIT (Exemptions), Room no.601, 6 th Floor, Cumballa Hill,MTNL TE Building, PedderRoad, DrGopalraoDeshmukhMarg, Mumbai-400026.
PAN/GIR No. AACTN2489G		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Appellant by	Ms.Kinjal Bhuta.AR
Respondent by	Shri.S.Srinivasu.CIT DR

सुनवाई की तारीख/Date of Hearing	05.09.2024
घोषणा की तारीख/Date of Pronouncement	06.09.2024

ORDER

PER PAVAN KUMAR GADALE, JM:

The assessee has filed the appeal against the order of the Commissioner of Income Tax (Exemptions)(CIT(E)), Mumbai passed u/sec12AB(I)(b)(ii) of the Act. The assessee has raised the grounds of appeal challenging the rejection order of the CIT(E) Mumbai Dated 15-02-2024.

2. The brief facts of the case are that, the assessee society is formed to undertake the charitable activities. The assessee was granted provisional registration under section 12AB of the Act in Form.no10AC on 23-09-2021. Subsequently, as per the amended, provisions of section 12AB of the Act, The assessee for the purpose of permanent registration has uploaded e-application in Form. No.10AB dated 4-4-2022. The CIT(E) has issued notice dated 8.12.2023 to submit the required documents and the assessee has filed the information vide letter dated 9-01-2024. Since there was no proper compliance and clarifications, the application in form.no. 10AB was rejected by the CIT(E). Aggrieved by the CIT(E) order, the assessee has filed the appeal before the Honble Tribunal.

3. At the time of hearing, the Ld. AR submitted that the CIT(E) erred in rejecting the assessee's application ignoring the submissions made along with the application in Form.10AB and also elaborate submissions filed on 9-01-2024 in compliance to notice issued by the office of the CIT(E) and further the Ld.AR mentioned that no reasonable opportunity of hearing was granted by the CIT(E) before rejecting the application. The Ld.AR submitted that the assessee has a good case on merits with supporting evidences and requested for opportunity before the lower authorities. Per contra, the Ld.DR relied on the order of the CIT(E).

4. We have heard the rival submissions and perused the material available on record. The assessee has filed the application before the CIT(E) for permanent registration under section 12A of the Act, whereas the CIT(E) in course of hearing proceedings has issued e-notice on the assessee through ITBA portal for certain clarifications and additional information to verify the genuineness of the activities of the trust. Since there was no proper compliance to the notice in spite of providing sufficient opportunities to the assessee, the CIT(E) has rejected the application. Therefore we considering, the facts, submissions and the principles of natural justice shall provide with one more opportunity of hearing to the assessee to substantiate the case along with evidences and information. Accordingly, set aside the impugned order and direct the CIT(E) to denovo consider the application as per the provisions of the Act and we allow the grounds of appeal of the assessee for statistical purposes.

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

Order pronounced in the open court on 06.09.2024.

Sd/-

(OMKARESHWAR CHIDARA)
ACCOUNTANT MEMBER

Mumbai, Dated: 06/09/2024

Sd/-

(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

KRK

Copy of the Order forwarded to:

1. The Appellant,
2. The Respondent
3. The CIT(A)-
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER,
(Dy./Asstt. Registrar)ITAT,
Mumbai