

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

**BEFORE SHRI AMARJIT SINGH, ACCOUNTANT MEMBER
AND SHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER**

**ITA No.4317/Mum/2024
Assessment Year: NA**

Smt. Surajben Nathmal Motilaljee Jain Charitable Trust, 6/43, Navjyoti CHS Ltd., M.G. Road, Goregaon (West), Mumbai -400 140, Maharshtra. PAN: ABGTS0525H	Vs.	CIT(E), Mumbai.
(Appellant)		(Respondent)

Assessee by : Shri Bhavesh P. Shah
Revenue by : Shri Kishore Dhule, CIT-DR

Date of Hearing : 09.10.2024
Date of Pronouncement : 18.10.2024

ORDER

PER AMARJIT SINGH, ACCOUNTANT MEMBER:

This appeal of the assessee is directed against the order u/s 12AB of the Income-tax Act, 1961 dated 26.06.2024 passed by the Id. Commissioner of Income-tax (Exemptions), Mumbai.

2. Facts in brief are that the assessee is a charitable trust and filed an application in Form No.10AB seeking registration u/s 12AB of the Act. The Id.CIT(E), Mumbai, on verification of the application filed in Form 10AB, found that the application was not

complete and all the documents required to be accompanied with the application were not furnished. Therefore, notices were issued to the assessee for furnishing the complete set of documents mentioned under Rule 17A(2) of the IT Rules. The Id.CIT(E) has rejected the application seeking registration u/s 12AB of the Act on the ground that the assessee has not made compliance of the show-cause notices.

3. Heard both the sides and perused the material on record. During the course of appellate proceedings before us, the Id. Counsel has filed a paper book comprising copies of documents and information filed before the Id. CIT(E) during the course of proceedings u/s 12AB of the Act. The Id. Counsel submitted that in response to the show-cause notice issued, the assessee has filed the corresponding details and copies of documents. However, the Id. CIT(E) has rejected the application filed by the assessee u/s 12AB of the Act and, without considering the submissions filed. We have perused the copy of response filed online and on physical mode in response to the notices issued by the Id.CIT(E) as placed in the paper book from pages 43 to 47 and noticed that the assessee has filed nine attachments online as evident from the e-Proceedings Response Acknowledgement issued by the Income-tax Department. Further, the assessee has also filed copies of documents and details vide letter dated 7th June, 2024 as placed in the paper book at pages 45 to 58. However, it is observed that the Id. CIT(E) has not decided the application filed by the assessee for seeking registration u/s 12AB of the Act on merit after considering the aforesaid details and documents furnished by the

assessee. Therefore, we consider it appropriate to restore the case to the file of the Id.CIT(E) for deciding on merit the application filed by the assessee for registration u/s 12AB of the Act, after considering the response filed by the assessee in the form of details and documents as discussed supra in this order. Needless to say that adequate opportunity of hearing will be provided to the assessee. Accordingly, the appeal of the assessee is allowed for statistical purposes.

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

Order pronounced in the open court on 18.10.2024.

Sd/-

(SANDEEP SINGH KARHAIL)
JUDICIAL MEMBER

Mumbai, Dated: 18.10.2024

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Copy to:

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

//True Copy//

Sd/-

(AMARJIT SINGH)
ACCOUNTANT MEMBER

By Order

Assistant Registrar
ITAT, Mumbai Benches, Mumbai