

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'C' BENCH
MUMBAI**

**BEFORE: SHRI AMIT SHUKLA, JUDICIAL MEMBER
&
SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER**

**ITA No.5382/Mum/2024
(Assessment Year :2024-25)**

Pratiksha Jhawar Foundation B-4102, Plot No.77 B-Wng, One Avighna Park, Parel Mumbai-400 012	Vs.	CIT(Exemptions),Mumbai Cumballa Hill MTNL TE Building Pedder Road Cumballa Hill Mumbai -400 026
PAN/GIR No.AALCP5173B		
(Appellant)	..	(Respondent)

Assessee by	Shri B Maheshwari & Shri Neelesh Bajaj
Revenue by	Shri R.A. Dhyani, CIT DR
Date of Hearing	27/11/2024
Date of Pronouncement	28/11/2024

आदेश / O R D E R

PER AMIT SHUKLA (J.M):

The aforesaid appeal has been filed by the assessee against order dated 24/09/2024 passed by CIT (Exemption) denying the registration u/s.12AA.

2. Before us it has been stated that assessee is a foundation registered u/s. 8 of the Companies Act 2013 engaged in the social activity for providing necessary nutrition to women during

pregnancy till the month of the child birth. The ld. CIT (Exemptions) has denied the application and chose to grant registration stating that in the objects / MOA Point No. B(7), B(14), assessee intends to apply funds outside India. The relevant portion of the said clause of MOI noted in the order reads as under:-

“The words in the object “To enter into any arrangements for Indian/foreign collaboration. further studies and training in foreign countries.” means to utilise the funds in and outside India. Such objects leave room for any potential future endeavour may be undertaken by the assessee trust with global or foreign body which would require expenditure outside India.”

3. Before us ld. Counsel submitted that it was categorically stated before the ld. CIT (E) that assessee has not incurred any expenditure outside India till date. However, the assessee has thereafter, passed a Board Resolution to amend the object clause of MOA and later on MOA has been altered following chronology of events have been given for the amendment of object clause of MOA which is as under:-

Sr. No.	Particulars	Date
1	Board Resolution to amend object clause of MOA passed on	12-08-24
2	Special Resolution for the same passed in AGM on	18-09-24
3	CIT(Exemption) order rejecting registration u/s 12AB passed on	24-09-24

4	Altered MOA e-filed vide Form No. INC - 13 on	28-09-24
5	Board Resolution passed for submitting GNL-1 & MGT -14 on	04-10-24
6	Filing of GNL -1 with MCA for taking approval regarding the amended clause from Central Govt. (Specially required for Sec. 8 Companies)	14-10-24
7	Approval of GNL - 1 by MCA	23-10-24
8	Post receipt of approval from Central Govt. Special Resolution passed in EGM on	24-10-24
9	MGT - 14 for filing of resolutions and agreements filed with Registrar on	24-10-24
10	Altered MOA re-submitted & e-filed vide Form No. INC - 13 on	24-10-24
11	Certificate issued by MCA certifying that the special resolution together with the altered MOA registered on	08-11-24

4. Since assessee has amended the object clause of MOA which was the basis for rejecting the application by the Id. CIT (E) therefore, in the interest of justice, we deem fit that this issue should be restored back to the file of the Id. CIT (E) to examine the amended / altered objects wherein this clause has been removed and grant liberty to the assessee to file application in this regard and then examine the same afresh on merits and in

accordance with law. Accordingly, the matter is restored back to the file of the ld. CIT(E).

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

Order pronounced on 28th November, 2024.

Sd/-
(GIRISH AGRAWAL)
ACCOUNTANT MEMBER

Mumbai; Dated 28/11/2024
KARUNA, *sr.ps*

Sd/-
(AMIT SHUKLA)
JUDICIAL MEMBER

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar)
ITAT, Mumbai