

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

**BEFORE: SHRI AMIT SHUKLA, JUDICIAL MEMBER
&
SHRI OMKARESHWAR CHIDARA, ACCOUNTANT MEMBER**

**ITA No.4894/Mum/2024
(Assessment Year :2025-26)**

Shri Samasta Kutchi Dasa Oswal Jain Mahajan 302/306, Anantnathji Jain Temple Narshi Natha Stree Mumbai – 400 009	Vs.	CIT (Exemptions) Mumbai
PAN/GIR No.AANTS1160J		
(Appellant)	..	(Respondent)

Assessee by	Shri Narayan Atal-CA
Revenue by	Shri Dr. Kishor Dhule-CIT DR
Date of Hearing	07/11/2024
Date of Pronouncement	13/11/2024

आदेश / O R D E R

PER AMIT SHUKLA (J.M):

The aforesaid appeal has been filed by the assessee against order dated 26/07/2024 passed by CIT (Exemption) Mumbai denying registration u/s.12AA.

2. In the grounds of appeal assessee has raised the following grounds:-

“1. The Learned Commissioner of Income Tax (Exemptions) Mumbai (hereinafter referred to as the CIT(E)) erred in not granting the approval u/s. 12A(1)(ac) and u/s. 80G(5) of the Income Tax Act. 1961.

2. Your appellant submits that on the facts and circumstances of the case and in law, there is no justifiable ground for rejection of application filed u/s. 12A(1)(ac) and u/s. 80G(5) of the Act.

3. The Learned CIT(E) failed to appreciate that the appellant fulfils all the conditions listed out in section 12A and section 80G of the Act.

3. From the perusal of the impugned order it is seen that Id. CIT(Exemption) has denied registration after observing and holding as under:-

1. M/s Shri Samasta Kutchi Dasa Oswal Jain Mahajan (hereafter 'the applicant' or 'the assessee') filed application in Form 10AB under Section 12A(1)(ac)(iii) of the Act. The applicant has been granted Provisional Approval under Section 12A of the Act in Form 10AC by CPC Bengaluru.

2. On verification of the Trust deed/ MoA of the trust it is observed that the assessee trust is for the benefit of the people belonging to the Mahajans which are situated in Kutch and Halar district. i.e. for a particular community

3. The assessee trust is in violation of the provisions of section 13(1)(b). In view of the same, this application for grant of approval is not maintainable and the same is rejected.

4. For statistical purposes, this application for approval under section 80G is non maintainable and stands rejected.

4. Before us Id. Counsel submitted that before the Id. CIT(E) assessee had filed the entire copy of Trust Deed alongwith

objects and also all the details and submissions which were e-filed, uploading all the details which have also been given in the paper book before us from pages 28-33 and again assessee had filed hard copies on 15/07/2024 before the Ld. CIT(E). None of these documents have been considered properly wherein assessee has duly explained that in the case of the assessee there is no violation of Section 13(1)(b) and it is not for the benefit of particular people, albeit for the welfare of the people at large.

5. Since the ld. CIT (Exemptions) has neither assigned any reasons or has given any speaking order on the details filed by the assessee nor has considered the explanation, therefore, in the interest of justice, the matter is restored back to the file of the ld. CIT (Exemption) to decide the issue afresh and pass speaking order after considering all the relevant materials filed before us and also various judgments including the principles laid down by the Hon'ble Supreme Court in the case of **CIT vs. Dawoodi Bohra Jamaat** reported in **(2014) 364 ITR 31 (SC)**.

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

Order pronounced on 13th November, 2024.

Sd/-
(OMKARESHWAR CHIDARA)
ACCOUNTANT MEMBER

Mumbai; Dated 13/11/2024
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