

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

**BEFORE JUSTICE (RETD.) SHRI C.V. BHADANG, PRESIDENT
AND
SHRI B.R. BASKARAN, ACCOUNTANT MEMBER**

ITA No. 5343/Mum/2024
Assessment Year :2024-25

Aaji Care Sevak Foundation, B-23, Sudampuri Waggle Samruti, Chandarkar Road, Near Standard Chartered Bank, Borivali (West), Mumbai. PAN : AATCA6396H	vs.	Commissioner of Income Tax (Exemptions), Room No. 601, 6 th Floor, Cumballa Hills, MTNL TE Building, Pedder Road, Dr. Gopal Rao Deshmukh Marg, Mumbai.
(Appellant)		(Respondent)

For Assessee :	Shri Ravi Shankar Ruthala
For Revenue :	Dr. K.R. Subhash, CIT-DR

Date of Hearing :	21-11-2024
Date of Pronouncement :	02-12-2024

ORDER

PER B.R. BASKARAN, A.M :

The assessee has filed this appeal challenging the order passed by the Ld. Commissioner of Income Tax (Exemptions) [Ld.CIT(E)], rejecting the registration u/s. 12A of the Income Tax Act, 1961 ('the Act').

2. The Ld.AR submitted that the Ld CIT(E) had called for various details in connection with the application filed by the assessee seeking registration u/s 12AA of the Act. In one of the queries raised, the Ld.CIT(E) pointed out that the Memorandum of Association allowed carrying on charitable purposes outside India also, which is not permissible under the Income tax Act. Hence, the assessee amended the Memorandum of Association restricting the charitable activities carried on by the assessee within India. However, various details including the amended deed were not filed before the Ld.CIT(E) and hence the Ld.CIT(E) has rejected the application filed by the assessee.Ld.AR submitted that the assessee was in the process of amending the memorandum of association as required by Ld CIT(E) and, in the mean time, the Ld CIT(E) has passed the impugned order rejecting the application of the assessee. Accordingly, he prayed that the assessee may be provided with one more opportunity to present the details before the Ld.CIT(E).

3. We heard the Ld.DR on this issue and perused the record. It is the submission of the Ld.AR that the defects pointed out by the Ld.CIT(E) in the Memorandum of Association has since been rectified by way of amended deed. Since the assessee was in the process of carrying out the amendment, various details called for Ld CIT(E) could not be filed before the Ld.CIT(E) in time.

4. Under these set of facts, we are of the view that, in the interest of natural justice, the assessee may be provided with one more opportunity to present the details including the amended deed before the Ld.CIT(E). Accordingly, we set aside the order passed by the Ld.CIT(E) and restore all the issues to the file of the Ld.CIT(E) for examining the application of the assessee afresh duly considering the various details that may be furnished by the assessee. After affording

adequate opportunity of being heard to the assessee, the Ld.CIT(E) may take appropriate decision in accordance with law.

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

Order pronounced in the open court on 02-12-2024

Sd/-

(JUSTICE (RETD.) C.V. BHADANG)
PRESIDENT

Sd/-

(B.R. BASKARAN)
ACCOUNTANT MEMBER

Mumbai,

Date : 02-12-2024

TNMM

Copy to :

- 1) The Appellant
- 2) The Respondent
- 3) The CIT concerned
- 4) The D.R, "A" Bench, Mumbai
- 5) Guard file

By Order

Dy./Asst. Registrar
I.T.A.T, Mumbai