

| आयकर अपीलीय अधिकरण न्यायपीठ, मुंबई |
IN THE INCOME TAX APPELLATE TRIBUNAL
"C" BENCH, MUMBAI

SHRI NARENDRA KUMAR BILLAIYA, HON'BLE ACCOUNTANT MEMBER
&

BEFORE SHRI ANIKESH BANERJEE, HON'BLE JUDICIAL MEMBER

I.T.A. No. 4911/Mum/2024

&

I.T.A. No. 4912/Mum/2024

Children Reunited Foundation 2 nd Floor, Plot No. 133/134 Flat No. 201 Chandra Mani Apartment Opp Saraswat Bank Matunga Central Mumbai - 400019 [PAN: AADTC1482F]	Vs	Commissioner of Income tax (Exemptions), Mumbai
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)

Assessee by :	Shri Bharat Kumar, A/R
Revenue by :	Mr. R.A. Dhyani, CIT, D/R

सुनवाई की तारीख/Date of Hearing : 03/12/2024
घोषणा की तारीख /Date of Pronouncement: 03/12/2024

आदेश/ORDER

PER NARENDRA KUMAR BILLAIYA, AM:

I.T.A. No. 4911/Mum/2024 & I.T.A. No. 4912/Mum/2024, are two separate appeals by the assessee preferred against two separate orders of the Id. CIT(Exemptions), Mumbai, dated 26/07/2024, rejecting the application for grant of registration u/s 12AA and 80G of the Act.

2. Representatives of both the sides were heard at length. Case records carefully perused.

3. A perusal of the order of the Id. CIT(E), rejecting the claim of registration u/s 12A of the Act shows that the quarrel revolves around the clause in the trust-deed which provides for funds utilised for

charitable work outside Indian shores for which the Id. CIT(E) was of the firm belief that this clause in the trust-deed proposed to apply for charitable funds received beyond Indian shores and accordingly rejected the application for registration u/s 12A and also u/s 80G of the Act.

4. Before us, the Id. Counsel for the assessee made a statement that if given a chance, the Trust would delete the objectionable clause from its trust-deed to make it in line with the provisions of the Income-tax Act.

5. On such concession we deem it fit to restore both the appeals to the files of the Id. CIT(E). The Id. CIT(E) is directed to examine and verify whether the assessee Trust has deleted the objectionable clause from its trust deed and if found deleted then decide the issue afresh, after affording reasonable and adequate opportunity of being heard to the assessee.

6. In the result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the Court on 3rd December, 2024 at Mumbai.

Sd/-

(ANIKESH BANERJEE)
JUDICIAL MEMBER

Sd/-

(NARENDRA KUMAR BILLAIYA)
ACCOUNTANT MEMBER

Mumbai, Dated 03/12/2024

SC S.P.

3

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)-
5. विभागीय प्रतिनिधि , आयकर अपीलीय अधिकरण, मुंबई /DR,ITAT, Mumbai,
6. गार्ड फाई/ Guard file.

आदेशानुसार/ BY ORDER,
TRUE COPY

Assistant Registrar
आयकर अपीलीय अधिकरण
ITAT, Mumbai