

IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCHES "D", MUMBAI

Before Justice (Retd.) C V Bhadang, Hon'ble President &  
Shri B R Baskaran, Hon'ble Accountant Member

ITA No.5263/Mum/2024

Shree Rajasthan Swetamber Murti Pujak Jain Sangh, Ground Floor, Rajasthan Hall, 60 Feet Road, Bhayander West, Thane 401101  PAN : AAMTS5764K  (Appellant)	Vs.	CIT Exemption, Pune.       (Respondent)
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Appellant By : Shri Haresh K Shah  
Respondent By : Shri R R Makwana

Date of Hearing : 02.12.2024	Date of Pronouncement: 02.12.2024
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**ORDER**

**Per Justice (Retd.) C V Bhadang :**

By this appeal the appellant-assessee has challenged the order dated 06.08.2024 passed by the learned CIT(Exemption), Pune, whereby the application filed by the appellant for registration under section 12A/12AB of the Income Tax Act, 1961 ('Act' for short) has been rejected on the ground of non-compliance with the provisions of Section 12AB(1)(b)(i) of the said Act.

2. The appellant is a Trust registered under the Public Trust Act, which is assessed with the Assessing Officer at Thane and, as such, the present

appeal has been filed at the Mumbai Benches. The appellant had filed the application for exemption as aforesaid. The learned counsel for the appellant submitted that there were two notices issued by the CIT(Exemption) requiring certain information/details. It is submitted that the first notice was duly replied to on 17.05.2024. It is submitted that the second notice dated 18.07.2024 issued through the ITBA portal could not be replied on account of the fact that the Chartered Accountant was busy in filing return where the due date was 31.07.2024. It was pointed out that the notice dated 18.07.2024 was required to be complied with on or before 25.07.2024. He, therefore, submitted that one more opportunity be granted to the assessee to furnish the details.

3. The learned CIT-DR has submitted that in the circumstances appropriate order be passed.

4. We have considered the circumstances and the submissions made. Perused the impugned order.

5. The only reason for dismissal of the application is that the information/details which were called for from the appellant under Section 12AB(1)(b)(i) of the said Act, which according to the learned CIT(Exemption) are basic details concerning the overall nature of activities of the assessee and as such, are relevant, have not been furnished. Considering the fact that the second notice went uncompiled on account of the preoccupation of the Chartered Accountant, we find that one opportunity can be granted to the appellant in the interest of justice and fair disposal of the application.

6. In that view of the matter, the impugned order is set aside and the application is restored back to the file of CIT(Exemption), Pune for disposal according to law. Needless to mention that the appellant shall cooperate in the matter by furnishing the details as may be called for. The appeal is allowed in the aforesaid terms.

Order pronounced in the open court on 2<sup>nd</sup> December, 2024.

Sd/-

[B R Baskaran]  
ACCOUNTANT MEMBER

Mumbai, Dated : 2<sup>nd</sup> December, 2024.  
SA

Sd/-

[Justice (Retd.) C V Bhadang]  
PRESIDENT

**Copy of the Order forwarded to :**

1. The Appellant.
2. The Respondent.
3. The PCIT, Mumbai.
4. The CIT
5. The DR, 'D' Bench, ITAT, Mumbai

BY ORDER

//True Copy//

(Assistant Registrar)  
Income Tax Appellate Tribunal, Mumbai