

**IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH "F" MUMBAI**

**BEFORE SHRI OM PRAKASH KANT (ACCOUNTANT MEMBER)  
AND  
SHRI SANDEEP SINGH KARHAIL (JUDICIAL MEMBER)**

**ITA No. 5337/MUM/2024  
Assessment Year: 2025-26**

Vipodha Wellness Foundation,  
1601, CTS No. 96/1 to 21, Vikas  
Centre, Chembur (E),  
Mumbai-400058.  
**PAN NO. AAJCV 0387 R**  
**Appellant**

**Vs.** CIT Exemptions,  
601, 6<sup>th</sup> floor, Cumbulla Hill,  
MTNL, TE Building,  
Mumbai-400026.  
**Respondent**

**ITA No. 5340/MUM/2024  
Assessment Year: 2025-26**

Vipodha Wellness Foundation,  
1601, CTS No. 96/1 to 21, Vikas  
Centre, Dr. CG Road, 97/1 to 9  
Wadhav Ali Chembur (E),  
Mumbai-400058.  
**PAN NO. AAJCV 0387 R**  
**Appellant**

**Vs.** Director, Mumbai  
601, 6<sup>th</sup> floor, Cumbulla Hill,  
MTNL, TE Building,  
Mumbai-400026.  
**Respondent**

Assessee by : Mr. Ashok Mehta  
Revenue by : Mr. Raj Singh Meel, Sr. DR

Date of Hearing : 21/11/2024  
Date of pronouncement : 22/11/2024



## **ORDER**

### **PER OM PRAKASH KANT, AM**

These appeals by the assessee are directed against two separate orders both dated 25.09.2024, passed by the Ld. Commissioner of Income-tax (Exemption), Mumbai [in short 'the Ld. CIT(E)'], cancelling the registration of the Trust u/s 12AB and section 80G of the Income-tax Act, 1961 (in short 'the Act') respectively.

2. The grounds raised by the assessee in ITA No. 5340/Mum/2024 in relation to cancellation of registration u/s 12AB are reproduced as under:

*1. The Learned CIT Exemptions Mumbai erred in rejecting the assessee application u/s 12AB(1)(b) in Form 10AB.*

*2. The Learned CIT Exemptions Mumbai erred in not giving enough opportunity to the trust to submit its details, as per the table of the notices herein below. (The assessee trust application in for 10AB was filled on 26th March, 2024.*

2.1 The grounds raised by the assessee in ITA No. 5337/Mum/2024 in relation to cancellation of registration u/s 80G of the Act are reproduced as under:

*1. The learned CIT Exemptions, Mumbai erred in rejecting the application u/s 80G (5) in form 10AB0*

*2. The Ld. CIT Exemptions, Mumbai earned in not giving enough time for submission of details in violation of grounds of natural justice though the application form was filled on 26<sup>th</sup> March, 2024.*



3. We have heard rival submission of the parties and perused the relevant material on record. With reference to the application of the assessee for registration u/s 12AB of the Act, the Ld. CIT(E) called for details in support of application filed, which were complied by the assessee. The Ld. CIT(E) after going through the submissions of the assessee, called for the further information regarding proof of the activities, expenses incurred toward activity of the Trust, donors details and bank statement etc. vide his letter dated 13.09.2024. The assessee was required to comply with said notice on 20.09.2024, but no compliance was made. In view of no response on the part of the assessee, the Ld. CIT(E) rejected the application of registration of the assessee by way of impugned order dated 25.09.2024.

3.1 Before us, the Ld. counsel for the assessee submitted that the documents called for by the Ld. CIT(E) could not be arranged within the short period provided. As the limitation for passing order was getting expired, therefore the Ld. CIT(E) passed the order and cancelled the registration in absence of relevant documents filed before him. Before us the ld Counsel submitted that assessee has arranged all those documents and willing to appear before the Ld. CIT(E). The Ld. counsel has also filed copy of the bank statement and financial statement before us as additional evidences. In view of limitation, the Ld. CIT(E) has passed the impugned order and cancelled the registration of the assessee, therefore, we feel it



appropriate to set aside the order of the Ld. CIT(E) and provide one more opportunity to comply with the queries of the ld CIT(E). Accordingly, we restore the matter back to the ld CIT(E) for verification of all relevant documents in support of application of the assessee. The assessee is directed to comply with the direction of the Ld. CIT(E) and file all necessary documents for verification before him. Accordingly, the grounds of appeal of the assessee in ITA No. 5340/Mum/2024 are allowed for statistical purposes.

4. The registration of the Trust u/s 80G has been cancelled by the Ld. CIT(E) consequent to the cancellation of the registration u/s 12AB of the Act. The relevant finding of the Ld. CIT(E) is reproduced as under:

*“3. The assessee has made no compliance to the terms of the above notices. Further, the applicant has also applied for registration u/s 12AB of the Act vide Form 10AB dated 26.03.2024 under clause (iii) of clause (ac) of sub-section (1) of section 12A of the Act. This application has been rejected vide order dated 25.09.2024.*

*4. The provision of section 80G(5)(i) of the Act stipulates the condition that the provision of this section is only available for institution or fund for which section 11,12 or clause 23AA or clause 23C of section 10 of the Act applies. The applicant fails to fulfil any of the above criteria in view of the rejection of its application for registration u/s 12AB of the Act. Thus, its application for approval u/s 80G of the act becomes untenable.*

*4. In view of the above, application in Form 10AB for approval u/s 80G of the Act is rejected.”*

4.1 Since, we have already set aside the order of the Ld. CIT(E) for cancellation of the registration u/s 12AB of the Act, therefore, the order of ld CIT(E) for cancellation of registration under section 80G



of the Act is also set aside and matter is restored back to the Ld. CIT(E) for deciding afresh. The grounds raised in the appeal are accordingly allowed for statistical purposes.

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

**Order pronounced in the open Court on 22/11/2024.**

**Sd/-  
(SANDEEP SINGH KARHAIL)  
JUDICIAL MEMBER**

**Sd/-  
(OM PRAKASH KANT)  
ACCOUNTANT MEMBER**

Mumbai;  
Dated: 22/11/2024  
Rahul Sharma, Sr. P.S.

**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,  
(Assistant Registrar)  
**ITAT, Mumbai**