

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

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

ITA No. 5540/Mum/2024

Minhaj Interfaith & Welfare Foundation, Shop 68, Ground Floor, New Wadala Market, R.A. Kidwai Road, Wadala Mumbai. PAN : AALCM0743L	vs.	CIT(Exemptions), 601, 6 th Floor, MTNL TE Building, Pedder Road, Dr. Gopalrao Deshmukh Marg, Cumballa Hill, Mumbai.
(Appellant)		(Respondent)

For Assessee :	Shri Haridas Bhatt
For Revenue :	Shri R.R. Makwana, Sr.DR

Date of Hearing :	09-12-2024
Date of Pronouncement :	09-12-2024

ORDER

PER B.R. BASKARAN, A.M :

The assessee has filed this appeal challenging the order dated 13-01-2024 passed by the Ld.CIT(Exemptions)-Mumbai, rejecting the application filed by the assessee seeking exemption u/s. 80G of the Income Tax Act, 1961 ('the Act').

2. We notice that the appeal is barred by limitation of 223 (Two Hundred and Twenty Three) days. The assessee has filed an affidavit explaining the reasons for the delay. It is submitted that the assessee had entrusted this matter to a consultant and accordingly, believed that the consultant shall be diligently attending the matter. However, the

consultant did not inform about the impugned order passed by the Ld.CIT(E). Subsequently, when the assessee appointed a new consultant, he found that the impugned order from the portal of the Income Tax Department. Thereafter, this appeal was filed immediately.

3. The Ld.AR submitted that Ld.CIT(E) had also rejected the application filed by the assessee seeking registration u/s. 12AB of the Act and the said appeal was also got delayed by 365 (Three Hundred and Sixty Five) days before the Tribunal. The Ld.AR submitted that the assessee furnished identical reasons for the delay. The Co-ordinate Bench of the Tribunal heard the appeal of the assessee in ITA No. 2335/Mum/2024 and, vide its order dt. 13-09-2024, condoned the delay and restored the issue to the file of Ld.CIT(E) for examining the application of the assessee afresh. Taking support of the above said decision taken by the Co-ordinate Bench of the Tribunal, the Ld.AR prayed that the delay in filing the appeal before the Tribunal be condoned. He further submitted that the application filed by the assessee seeking exemption u/s. 80G of the Act was rejected by the Ld.CIT(E) for the reason that the application is not clear on one aspect. Accordingly, the Ld.AR prayed that all the issues contested in the present appeal may be restored to the file of the Ld.CIT(E) for examining the application of the assessee afresh.

4. We heard the Ld.DR and perused the record. We notice that the Co-ordinate Bench of the Tribunal has condoned the delay in filing the appeal of the assessee in respect of denial of registration u/s. 12AB of the Act by placing reliance on the decision of the Hon'ble Supreme Court in the case of Collector, Land Acquisition vs. Mst. Katiji & Ors [167 ITR 471] (SC). The Ld A.R submitted that the delay has occurred in that case also for identical reasons. Accordingly, following the above said decision of the Hon'ble Supreme Court (supra), we condone the delay in filing the present appeal.

We notice that the Ld.CIT(E) has rejected the application filed by the assessee, as there was some confusion in one of the replies given by the assessee. Since it appears to be a technical mistake, we are of the view that, in the interest of natural justice, the assessee may be provided with one more opportunity to properly apprise the Ld.CIT(E). Accordingly, we set aside the order passed by the Ld.CIT(E) and restore all the issues to his file with the direction to process the application filed by the assessee, seeking exemption u/s. 80G of the Act afresh. We also direct the assessee to fully co-operate with the Ld.CIT(E) for expeditious disposal of the application.

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

Order pronounced in the open court on 09-12-2024

Sd/-
(JUSTICE (RETD.) C.V. BHADANG)
PRESIDENT

Sd/-
(B.R. BASKARAN)
ACCOUNTANT MEMBER

Mumbai,

Date: 09-12-2024

TNMM

Copy to :

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

By Order

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