

**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. 5659/Mum/2024  
Assessment Year : 2024-25

Divya Nur Foundation, Avon 1201, Riviera Plot No. 37, Sector-351, Kharghar Maharashtra PAN : AAFCD2103D	vs.	CIT (Exemptions), Mumbai
(Appellant)		(Respondent)

For Assessee :	Ms. Prajakta
For Revenue :	Smt. Sanyogita Nagpal, CIT-DR

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

**ORDER**

**PER B.R. BASKARAN, A.M :**

The assessee has filed this appeal challenging the order dated 02-09-2024 passed by the Ld.CIT(Exemptions)-Mumbai [‘Ld.CIT(E)’], rejecting the application filed by the assessee, seeking permanent registration u/s. 80G of the Income Tax Act, 1961 (‘the Act’).

2. The Ld.AR submitted that the assessee was earlier granted provisional registration u/s. 80G of the Act. Later it filed application in the prescribed form seeking permanent registration. However, while filling up the form, the assessee chose wrong clauses, which resulted in rejection of the application. The Ld.AR submitted that the assessee had also filed

another application choosing correct clauses, i.e., rectifying the mistake made in the original application, but the said application was not taken into consideration by the Ld.CIT(E) while processing the original application. Accordingly, the Ld.AR prayed that the matter may be restored to the file of the Ld.CIT(E) with a direction to process the application of the assessee by considering the amended application.

3. We heard the Ld.DR and perused the record. Having regard to the submissions made by the Ld.AR, we are of the view that there is merit in the submissions made by the assessee. In our view, unintentional error committed in filling up the form should not be viewed against the assessee, when the assessee has corrected the mistake by filing another application. Accordingly, we set aside the order of the Ld.CIT(E) and restore all the issues to the file of the Ld.CIT(E) for examining the application of the assessee by duly considering the amended application filed 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.

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

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

Sd/-

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

Sd/-

(B.R. BASKARAN)  
ACCOUNTANT MEMBER

Mumbai, Date: 12-12-2024

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