

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

**BEFORE: SHRI OM PRAKASH KANT, ACCOUNTANT MEMBER
&
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No. 5720/MUM/2024
(Assessment Year : 2025-26)**

Shrimati Manisha Mohan Ghag Charitable Trust Room no. 1252, Building no. 18, Abhyduaya Nagar, Keshav Hadkar Marg, Kalachowki, 400033.	Vs.	CIT Exemption 6/601, MTNL Building, Cumbala Hill, Pedder Road, 400026.
PAN/GIR No. AAVTS2765B		
(Appellant)	..	(Respondent)

Assessee by	Shri. Prakash Ghag
Revenue by	Smt. Sanyogita Nagpal (CIT DR)
Date of Hearing	17/12/2024
Date of Pronouncement	20/12/2024

आदेश / ORDER

PER SUNIL KUMAR SINGH (J.M):

1. This appeal has been preferred against the impugned order dated 02.09.2024 passed in application no. CIT(Exemptions), 2024-25/12AA/11334 by the Ld. CIT Exemption, Mumbai, wherein, learned CIT(Exemption) has rejected the application

of assessee/charitable trust, seeking assessee's registration u/s. 10AB of the Act.

2. The brief facts under appeal state that appellant M/s. Shrimati Manisha Mohan Ghag, charitable trust has been granted provisional registration u/s. 10AB of the Act in form 10AC by CPC Bengaluru. The appellant filed an application before learned CIT(Exemption) in form 10AB, seeking registration u/s. 12AB of the Act. Learned CIT(Exemption) rejected assessee's application on the ground that assessee has not commenced its activities before filing the application in form 10AB so as to check the genuineness of the activities of the trust.
3. Aggrieved by the impugned order, assessee filed this appeal on the clarificatory ground that it organizes the medical camp with respect to which documents were provided, assuring to comply all requirements.
4. We have perused the records and heard learned representatives for both the parties.
5. Learned representative for the assessee has submitted that the appellant trust has organised medical camps in Ghopadev Mhada Complex Mumbai, Abhyudaya Nagar Kalachowki, near Holy Family Chapel Cotton Green, Mumbai and Jijamata Nagar Kalachowki, Mumbai from time to time. Further submitted that photographs and other evidence were also submitted. However, learned CIT(Exemption) has rejected the

application without considering the evidence submitted by the assessee. Prayed to set aside the impugned order.

6. Learned DR has supported the impugned order.
7. We notice that there is no mention of any evidence submitted by assessee in the impugned order, whereas according to the learned representative for the assessee, the evidence including the photographs relating to the activities of the trust are said to be submitted before the learned CIT(Exemption). In such circumstances and in the interest of justice and fair play, we find it just and proper to remit the matter back to the file of learned CIT(Exemption) with a direction to the assessee to file all relevant evidence related to the activities of trust as last opportunity. Learned CIT(Exemption) is directed to pass speaking order afresh after considering the evidence filed on behalf of the appellant trust.
8. In the result, the appeal is allowed for statistical purposes. Impugned order dated 02.09.2024 is set aside.

Order pronounced on 20.12.2024.

Sd/-
(OM PRAKASH KANT)
ACCOUNTANT MEMBER

Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER

Mumbai; Dated 20/12/2024
Anandi Nambi, *Steno*

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

*ITA no. 5720/MUM/2024
Shrimati Manisha Mohan
Ghag Charitable Trust*

//True Copy//

BY ORDER,

(Asstt. Registrar)
ITAT, Mumbai