

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

**BEFORE: SHRI AMIT SHUKLA, JUDICIAL MEMBER
&
SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER**

**ITA No. 5692/MUM/2024
(Assessment Year : 2022-23)**

Celebrate Life 2703/A, Shreepati Jewels, Behind V.P. Road, Police Station Mumbai – 400004	Vs.	CIT (Exemptions)- Mumbai 601, Cumballa Hill, MTNL TE Building, Peddar Road, 400026
PAN/GIR No. AACTC8204E		
(Appellant)	..	(Respondent)

Assessee by	Shri Manish Ranka
Revenue by	Shri Amol Kirtane (CIT-DR)
Date of Hearing	19/12/2024
Date of Pronouncement	31/12/2024

आदेश / O R D E R

PER AMIT SHUKLA (J.M):

The aforesaid appeal has been filed by the assessee against order passed by ld. CIT (Exemptions) rejecting the application filed in Form 10AB seeking registration u/s.12AA.

2. The reasons mentioned by ld. CIT (Exemptions) while rejecting the application is that, assessee has filed the application under wrong clause after observing as under:-

1. M/s Celebrate Life [hereafter 'the applicant' or 'the assessee'] filed application in Form 10AB seeking registration under section 12AB of the Income Tax Act [hereafter 'the Act']. It is found that the applicant has been granted Provisional Registration under Section 12A of the Act in Form 10AC valid for AYs 2022-23 to AY 2024-25.

2. As the trust is provisionally registered, provisions of section 12A(1)(ac)(iii) are applicable to it, which is reproduced as under:

"(iii) where the trust or institution has been provisionally registered under section 12AB, at least six months prior to expiry of period of the provisional registration or within six months of commencement of its activities, whichever is earlier;"

3. On perusal of the Form 10AB filed by the assessee it was observed that the assessee has applied under section 12A(1)(ac) (ii) which is valid only for trusts already having regular registration for five years and is seeking renewal of regular registration which is due to expire. The assessee, having provisional registration for three years, does not qualify to make the application u/s 12A(1)(ac) (ii). Thus, the application for registration in Form 10AB filed by the assessee is not allowable on the ground of application filed under wrong section.

4. For statistical purposes, this application is non maintainable and stands rejected."

3. From the perusal of the records it is seen that assessee is a charitable Trust established on 12/11/2020 and has filed its application in Form 10AB on 24/08/2024, however, inadvertently, due to some error in column 2, section code which was mentioned as '01-Sub-Clause(ii) of Clause (ac) of Sub-Section (1) of Section 12A' had been typed, instead of clause (iii) of clause (ac) of sub-section (1) of section 12A of the Act.

4. In view of the aforesaid facts that assessee had filed the Form 10AB and by mistake and due to inadvertent error, Section code has been mentioned wrongly instead of clause (iii) of clause (ac) Sub-Section (1) of Section 12A of the Act. Accordingly, we grant liberty to the assessee to file a fresh application before the Id. CIT(E) under the correct Form and Id. CIT(E) should take physical form or grant permission to upload the said form online and decide the issue in accordance with law after giving due opportunity of hearing to the assessee.

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

Order pronounced on 31st December,2024.

Sd/-
(GIRISH AGRAWAL)
ACCOUNTANT MEMBER

Mumbai; Dated 31/12/2024
KARUNA, *sr.ps*

Copy of the Order forwarded to :

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

//True Copy//

Sd/-
(AMIT SHUKLA)
JUDICIAL MEMBER

BY ORDER,

(Asstt. Registrar)
ITAT, Mumba