

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

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

**ITA No. 5736/MUM/2024
(Assessment Year : 2025-26)**

&

**ITA No. 5737/MUM/2024
(Assessment Year : 2025-26)**

Society Moved To Instill Love With Empathy (SMILE) 254 Nepali House Gr. Floor, Walkeshwar Road, Mumbai – 400006	Vs.	Commissioner of Income Tax 6 th Floor, 601, MTNL Building, Peddar Road 400026
PAN/GIR No.AABTS5706J		
(Appellant)	..	(Respondent)

Assessee by	Shri Ashok Mehta
Revenue by	Shri Vivek Perampurna (CIT-DR)
Date of Hearing	23/12/2024
Date of Pronouncement	31/12/2024

आदेश / O R D E R

PER AMIT SHUKLA (J.M):

The aforesaid appeals have been filed by the assessee against order passed by Id. CIT(Exemption) rejecting the application under 12AB in Form 10AB and 80G in Form 10AB.

2. Before us it has been submitted that assessee is a Trust registered u/s.12A and also approval u/s.80G was granted from time to time since 18/08/1987. However, as per the Finance Act, 2020 all the trusts were required to be re-registered by 01/04/2021. The Trust as per the new provision while filing the application incorrectly filed under sub-clause (vi) instead of sub-clause (i) of the Section 12A (1)(ac). The Trust was allotted provisional registration for three years only. Thereafter, assessee applied on Form 10AB for permanent registration. Ld. CIT (E) asked for various details vide show-cause notice dated 09/07/2024, in response the assessee filed the details in two parts. However, the assessee further received notice on 18/09/2024 and 19/09/2024 asking for details to make the submissions on or before 22/09/2024. However, since there were only three working days, assessee could not submit the entire details and accordingly, the order has been passed by the ld. CIT (E). It was requested that matter should be restored back to the file of the ld. CIT (E), so that all the submissions required by him can be filed.

3. Ld. DR also does not have any objection if the matter is restored back to the file of the ld. CIT (E).

4. After considering the aforesaid fact that further details as required by the ld. CIT (E) could not be filed as there were only three working days and now before us all the details have been filed. Accordingly, the matter is restored back to the file of the ld. CIT(E) to consider these submissions and evidences and decide

the issue afresh and pass the order in accordance with the law after giving due opportunity of hearing to the assessee. In case of approval u/s.80G, the same has been rejected on the ground that application u/s.12AB has been rejected, accordingly, this issue is also remitted back to the file of the CIT (E) to decide afresh after considering all the materials and submissions made by the assessee.

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

Order pronounced on 31st December, 2024.

Sd/-
(GIRISH AGRAWAL)
ACCOUNTANT MEMBER

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

Sd/-
(AMIT SHUKLA)
JUDICIAL MEMBER

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,

(Asstt. Registrar)
ITAT, Mumbai