

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

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

**ITA No.5731/M/2024
(Assessment Year :2024-25)**

Samuel Football Academy Foundation B-607, Jai Hari Chs. Forjette Street, Opp. Bhatia Hospital, Cumbala Hills, Maharashtra- 400026.	Vs.	The Commissioner of Income Tax (Exemption) 601, 6 th Floor, Cumballa Hill, MTNL Building, Peddar Road, Cumballa HILL, Maharashtra-400026.
PAN/GIR No.ABCCS2403D		
(Appellant)	..	(Respondent)

Assessee by	Mr. Sumit Mantri
Revenue by	Shri Amol Kirtane (CIT-DR)
Date of Hearing	19/12/2024
Date of Pronouncement	/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 Id. CIT(Exemption) rejecting the application u/s.80G filed in Form 10AB.

2. It has been stated that the application has been rejected on the ground that assessee has not filled up the columns properly. Further, assessee was also required to furnish the details as

required by him. Since assessee could not make compliance within the stipulated date and time, the application in Form 10AB for 80G approval was rejected.

3. Before us, it has been stated even in CBDT Circular No.7 of 2024 dated 25/05/2024 has extended the time limit for correcting the Form 10B in case earlier application has been made under wrong Section. There had been no intimation or e-mail about this fact that application has been filed under wrong provision. Since assessee was not aware, therefore, in the interest of natural justice, the matter is restored back to the file of the ld. CIT(E) to give further opportunity of hearing to the assessee to file correct form and then decide the issue in accordance with law.

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

Order pronounced on December, 2024.

(GIRISH AGRAWAL)
ACCOUNTANT MEMBER

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

(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

		Date	Initial	
1.	Draft dictated on			Sr.PS
2.	Draft placed before author			Sr.PS
3.	Draft proposed & placed before the second member			JM/AM
4.	Draft discussed/approved by Second Member.			JM/AM
5.	Approved Draft comes to the Sr.PS/PS			Sr.PS/P S
6.	Kept for pronouncement on			Sr.PS
7.	File sent to the Bench Clerk			Sr.PS
8.	Date on which file goes to the AR			
9.	Date on which file goes to the Head Clerk.			
10.	Date of dispatch of Order.			
11.	Dictation Pad is enclosed	Yes		