

**IN THE INCOME-TAX APPELLATE TRIBUNAL “F” BENCH,
MUMBAI**

**BEFORE SHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER
&
SMT. RENU JAUHRI, ACCOUNTANT MEMBER**

**ITA No. 4423/MUM/2024
(A.Y. 2023-24)**

&

**ITA No. 4424/MUM/2024
(A.Y. 2023-24)**

Vidya Bharati Kokan Mumbai Abhinav Vidyamandir, Tilak Chowk, Kalyan(W), Thane, Maharashtra-421301	v/s. बनाम	CIT-Exemption, Mumbai Cumballa Hill, MTNL, TE Building, Pedder Road, Mumbai, Maharashtra-400026
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No: AABTV0197J		
Appellant/अपीलार्थी	..	Respondent/प्रतिवादी

Assessee by :	Shri Chandan Katariya
Revenue by :	Shri Yogesh Kamat

Date of Hearing	13.11.2024
Date of Pronouncement	29.11.2024

आदेश / ORDER

PER RENU JAUHRI [A.M.] :-

These two appeals are filed by the assessee against the orders of the Learned Commissioner of Income-tax (Exemption), Mumbai [hereinafter referred to as “CIT(Exemption)”] u/s 12A & 80G of the Income-tax Act, 1961 [hereinafter referred to as “Act”] passed both on 27.03.2024.

2. The assessee has raised following grounds of appeal:

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- “1. That the learned Commissioner of Income Tax (Exemptions) has erred both in law and on facts in rejecting application for registration under Section 80G((5)(i) of Income Tax Act, 1961.*
- 2. That the learned Commissioner of Income Tax (Exemptions) has erred both in law and on facts in application of objects of the trust under section 2(15) of Income Tax Act, 1961.*
- 3. The appellant craves leave to add/delete/modify amend all or any of the grounds of appeal*

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- “1. That the learned Commissioner of Income Tax (Exemptions) has erred both in law and on facts in rejecting application for registration under Section 12A of Income Tax Act, 1961.*
- 2. That the learned Commissioner of Income Tax (Exemptions) has erred both in law and on facts in application of objects of the trust under section 2(15) of Income Tax Act, 1961.*
- 3. The appellant craves leave to add/delete/modify amend all or any of the grounds of appeal”*

3. The brief facts of the case are that the assessee trust is a charitable organization which was created on 17.06.2007. It is registered with the Charity Commissioner of Maharashtra. The assessee applied for registration u/s 12A as well as for approval u/s 80G of the Act in prescribed forms. Vide orders dated 27.03.2024, the Ld. CIT(Exemption) rejected the assessee’s both applications. A show cause notice was issued by the Ld. CIT(Exemption) requiring the assessee to furnish details of affiliating university/institute and copy of certificate issued to them for running school/ashram. It was explained by the assessee that they are working in the field of education by way of training and educational activity of providing fundamental values of Indian culture to the students. This activity is conducted by way of association with the other schools and institutions and that the trust is not affiliated to any university, board etc.. However, Ld. CIT(Exemption) held that since no affiliation certificate of any



University etc. is granted to the assessee and they have collected fees from trainees/students, therefore, it is not engaged in any charitable activity. Accordingly, the application for registration u/s 12A was rejected.

4. With regard to the application for approval u/s 80G, it was observed by the Ld. CIT(Exemption) that since its application for registration u/s 12AB has been rejected, it is not eligible for approval u/s 80G of the Act. Accordingly, the assessee's application dated 20.09.2023 for approval u/s 80G was also rejected vide order dated 27.03.2024.

5. At the outset, it is noticed that the appeals have been filed after a delay of 95 days. The assessee has filed an affidavit and an application for condonation of delay on the ground of ill-health of the main trustee. Requisite documents and evidences in support of his hospitalization and treatment have been filed. In view of these facts, the delay in filing of the appeals is hereby condoned.

6. We have heard the rival submission on merits. It was argued by the Ld. AR that the activity to provide education of under traditional Indian system was a charitable activity. He has furnished a paper book containing details, documentary evidences, photographs and news reports to establish the charitable activities under taken by the assessee trust as well as judicial pronouncement to establish that the activities of the trust are charitable in nature. However, the documentary evidences produced before us were not made available to the Ld. CIT (Exemption). We, therefore, deem it proper to



restore the matter to the Ld. CIT (Exemption) for a fresh adjudication and decision on merits in respect of application for registration u/s 12AB and approval u/s 80G of the Act.

7. In the result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 29.11.2024.

Sd/-

SANDEEP SINGH KARHIL

(न्यायिक सदस्य/JUDICIAL MEMBER)

Sd/-

RENU JAUHRI

(लेखाकार सदस्य/ACCOUNTANT MEMBER)

Place: मुंबई/Mumbai

दिनांक /Date 29.11.2024

अनिकेत सिंह राजपूत/ स्टेनो

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त / CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण DR, ITAT, Mumbai
5. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//
आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण/ ITAT, Bench,
Mumbai.

