

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

**BEFORE: SHRI NARENDRA KUMAR BILLAIYA, ACCOUNTANT  
MEMBER**

**&**

**SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No. 5852/MUM/2024  
(Assessment Year : 2024-25)**

**&**

**ITA No. 5875/MUM/2024  
(Assessment Year : 2024-25)**

|                                                                                                                                     |     |                                                                                                                                  |
|-------------------------------------------------------------------------------------------------------------------------------------|-----|----------------------------------------------------------------------------------------------------------------------------------|
| Guruvarya Acharya<br>Kalapurna<br>Surishvarji<br>Shekshanik Sangh,<br>Jekubar Niwas,<br>Jivdaya Lane,<br>Ghatkopar West,<br>400086. | Vs. | CIT(Exemptions),<br>Room No. 601, 6 <sup>th</sup> Floor,<br>Cumballa Hill MTNL TE<br>Building,<br>Pedder Road,<br>Mumbai-400026. |
| <b>PAN/GIR No. AABTG5918N</b>                                                                                                       |     |                                                                                                                                  |
| <b>(Appellant)</b>                                                                                                                  | ..  | <b>(Respondent)</b>                                                                                                              |

|                              |                                   |
|------------------------------|-----------------------------------|
| Assessee by                  | Shri. Bhupendra Shah              |
| Revenue by                   | Shri. Dr. Kishor Dhule- CIT<br>DR |
| <b>Date of Hearing</b>       | <b>09/01/2025</b>                 |
| <b>Date of Pronouncement</b> | <b>13/01/2025</b>                 |

**आदेश / ORDER**

**PER SUNIL KUMAR SINGH (J.M):**

The facts and issues under both the appeals are similar and interrelated. Hence, both these appeals are being disposed of by this common order for the sake of brevity and convenience. The facts of ITA No. 5852/MUM/2024 for A.Y. 2024-25 are only being narrated.

**ITA No. 5852/MUM/2024**  
**(Assessment Year : 2024-25)**

1. This appeal has been preferred against the impugned order dated 21.09.2024 passed by learned CIT(Exemption), Mumbai, in application no. CIT(Exemptions), MUMBAI/2024-25/12AA/10522, wherein appellants application moved u/s. 12A(1)(ac)(iii) r/w section 12AB of the Act for the grant of registration has been rejected.
2. Briefly stating, the appellant moved an application before learned CIT(Exemption), Mumbai in form 10AB u/s. 12A(1)(ac)(iii), seeking registration u/s. 12AB of the Act. Learned CIT(Exemption) rejected appellant's application on the ground that appellant assessee failed to file the information regarding proof of expenses made by the trust, bank statements and donation details etc. In such a scenario the learned CIT(Exemption) was not satisfied about the object of the trust and the genuineness of the activities, thereby rejected applicant's application.
3. Appellant assessee has approached this Tribunal on the ground that learned CIT(Exemption) has rejected appellant's aforesaid application without affording sufficient opportunity of hearing to the appellant assessee in violation of the principles of natural justice.
4. Perused the records. Heard learned representative for the appellant assessee and learned DR for the revenue.

5. At the very outset, learned representative for the appellant assessee has submitted that the learned CIT(Exemption) has as very hurriedly rejected the application for the grant of registration without affording sufficient opportunity of hearing to the assessee. Learned AR has requested to restore the matter back to the learned CIT(Exemption) and to afford an opportunity of furnishing the required details before the learned CIT(Exemption).
6. Learned DR has submitted that the appellant was afforded various opportunities but for no avail. Learned DR has supported the impugned order.
7. We notice that the assessee could not furnish certain informations w.r.t the proof of expenses made by the trust, bank statements and the details of donations despite various notices issued by the learned CIT(Exemption). We further notice that learned CIT(Exemption) passed order, keeping in mind that the statutory limitation period was expiring on 30.09.2024. In such circumstances, we deem it just and proper to restore the matter back to the file of learned CIT(Exemption) for deciding the matter afresh on merit. Appellant assessee is thus afforded last opportunity to make submission and to furnish required details before learned CIT(Exemption). Needless to say that learned CIT(Exemption) shall ensure the observance of the principles of natural justice. The impugned order dated 21.09.2024 is set aside. The appeal is accordingly allowed.

**ITA No. 5875/MUM/2024**  
**(Assessment Year : 2024-25)**

8. Briefly stating, the appellant assessee filed form 10AB on 13.03.2024 before learned CIT(Exemption) and prayed for the approval under the clause (iii) of first proviso to sub-section (5) of section 80G of the Act. This prayer of the appellant was also rejected by learned CIT(Exemption) on 21.09.2024 in view of the rejection of appellants application for registration u/s. 12AB of the Act as stated hereinabove. The impugned order passed in this appeal is the consequence of the order dated 29.01.2024 passed by learned CIT(Exemption) on appellant's application for the grant of registration as narrated in the discussion while deciding ITA NO. 5852/MUM/2024. In such scenario the impugned order dated 21.09.2024 in this appeal stands set aside. Learned CIT(Exemption) is directed to pass order afresh in this matter in the changed circumstances in accordance with law. This appeal is thus allowed.
9. In the result, assessee's appeal ITA No. 5852/MUM/2024 and ITA No. 5875/MUM/2024 are allowed. The matter is restored to the file of learned CIT(Exemption) for statistical purposes. Let the Let copy of this order be placed on ITA No. 5875/Mum/2024.

Order pronounced in open court on 13.01.2025.

**Sd/-**  
**(NARENDRA KUMAR BILLAIYA)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(SUNIL KUMAR SINGH)**  
**JUDICIAL MEMBER**

Mumbai; Dated 13/01/2025  
Anandi Nambi, *Steno*

*ITA no. 5852 & 5875/MUM/2024  
Guruvarya Acharya Kalapura  
Surishvarji Sheekshanik Sangh*

**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**