

**IN THE INCOME TAX APPELLATE TRIBUNAL “D” BENCH, MUMBAI
BEFORE SHRI SAKTIJIT DEY, VP AND SHRI GIRISH AGRAWAL, AM**

ITA Nos. 6046 & 6047/Mum/2024
(Assessment Year: 2025-26)

Mantra Yog Gau Seva Trust, Flat No. 2 & 3, Shyamkripa, 1114-Devidayal Road, Mulund West, -400080	Vs.	CIT Exemption 601, 6 th Floor, Cumbulla Hill MTNL Building, Peddar Road, Mumbai-400 002
PAN/GIR No. AAHTM 8938L		
(Appellant)	:	(Respondent)
Appellant by	:	Shri Ashok Mehta
Respondent by	:	Smt. Sanyogita Nagpal
Date of Hearing	:	14.01.2025
Date of Pronouncement	:	21.01.2025

ORDER

Per Saktijit Dey, VP:

The captioned appeals have been filed by the assessee, challenging the orders passed by learned Commissioner of Income Tax (Exemptions), Mumbai, ('Id.CIT(E)' for short), rejecting applications seeking registration u/s. 12A and section 80G of the Income Tax Act, 1961 ('the Act' for short).

2. We have heard Shri Ashok Mehta, learned counsel appearing for the assessee and Smt. Sanyogita Nagpal, learned Departmental Representative ('Id. DR' for short).

3. Briefly, the facts are, the assessee is stated to be a Charitable Trust, filed applications before the competent authority seeking registration u/s. 12AB of the Act as well as u/s. 80G of the Act. While verifying assessee's application for registration u/s. 12AB of the Act, Id. CIT(E) found that in terms with Rule 17A, certain documents were required to be filed along with the application for registration. Finding some deficiencies in complying to

the said provision, Id. CIT(E) called upon the assessee to remove the deficiencies. Additionally, he called for further documents/clarifications from the assessee. Alleging that the assessee did not comply with the queries raised in the subsequent show cause notices, Id. CIT(E) rejected assessee's application seeking registration u/s. 12A of the Act. As a natural corollary, application seeking approval u/s. 80G of the Act was also rejected.

4. Before us, it is the say of the assessee that though past compliance was made, however, complete compliance could not be made because of unavoidable circumstances. Further, Id. Counsel assured that given an opportunity, assessee will comply with all the queries raised by Id. CIT(E).

5. The Id. DR submitted, in case the assessee is in a position to comply with the queries raised by the competent authority, the matter may be re-examined by him.

6. Having considered rival submissions, we find, the only reason based on which assessee's applications seeking registration u/s. 12AB and approval u/s. 80G of the Act have been rejected is on account of non-furnishing of certain documents/clarifications sought from the assessee. However, before us, Id. Counsel appearing for the assessee has given an assurance that given an opportunity, all the queries raised by the competent authority would be complied with.

7. Considering the above, we are inclined to set aside the impugned orders of the Id. CIT(E) and restore the matters back to him for reconsideration of applications filed, seeking registration u/s. 12AB and approval u/s.80G of the Act on their own merits. Before taking decision on these applications, the assessee may be provided due and reasonable

opportunity of being heard. With the afore-said observations, the matters are restored back to Id. CIT(E).

8. In the result, the appeals are allowed for statistical purposes.

Order pronounced in the open court on 21 / 01/2025

Sd/-
(Girish Agrawal)
Accountant Member

Sd/-
(Saktijit Dey)
Vice President

Mumbai; Dated : 21/01.2025

Aks/-

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT - concerned
5. DR, ITAT, Mumbai
6. Guard File

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai