

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

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

**ITA No.6181/Mum/2024
(Assessment Year :2025-26)**

Shree Mumbaidasha Zarola Vanik Sajanu Charitable Trust 25, Arya Samaj Building V.P.Road Mumbai- 400 004	Vs.	Commissioner Income (Exemptions) Mumbai	Of Tax
PAN/GIR No.AAVTS338L			
(Appellant)		..	(Respondent)

**ITA No.6182/Mum/2024
(Assessment Year :2025-26)**

Shree Modasa Ekda Dasha Khadayta Stree Mandal 4-A, Matru Ashish Chandaverkar Road Borivali (W) Mumbai-400092	Vs.	Commissioner Income (Exemptions) Mumbai	Of Tax
PAN/GIR No.AAFTS7782Q			
(Appellant)		..	(Respondent)

Assessee by	Shri Ganesh
Revenue by	Smt. Sanyogita Nagpal
Date of Hearing	20/01/2025
Date of Pronouncement	29/01/2025

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) denying the approval u/s.80G on the ground that assessee has not provided Form 10AC on or before 01/10/2024 and therefore, application filed in Form 10AB cannot be processed.

2. Before us it has been stated that assessee has already been granted 12A and had stated as under:-

“1.The Commissioner of Income Tax (Exemptions), Mumbai, erred in rejecting the Appellant Trust's application for revalidation under Section 80G of the Income Tax Act, 1961,

2 The Commissioner of Income Tax (Exemptions) Mumbai, failed to appreciate that the Appellant Trust had received a letter dated 16.09.2024 in respect of proceedings under Section 80G(5)(ii) vide DIN ITBA/EXM/F/EXM45/2024-25/1068717413(1), dated 16.09.2024, seeking documentary evidence of 10AC in the case of 80G on or before 01.10.2024

3 The Appellant Trust had submitted copy of 10AC [Order for Provisional Registration] for 80G validation and also copy of Form10AC [Order for Registration] for 12A on 25.09.2024, as per Income Tax Department's letter dated 16.09.2024, acknowledged by the Office of the Commissioner of Income Tax [Exemptions] H.Q. on 25.09.2024

4. The Appellant Trust had received Rejection Order dated 19.10.2024 stating that Appellant Trust is not qualified to make the application under Section 80G(5)(ii), since the application filed is non-maintainable and stands rejected;

5. The Commissioner of Income Tax (Exemptions), Mumbai, failed to give the Appellant Trust reasonable opportunity to validate the 80G Certificate.

6 The Appellant Trust had made an enquiry personally and was informed that the Section in which the Application vide Serial No. 14-Clause of First Proviso to Sub-Section (5) of Section 80G The Appellant Trust owing to inadvertence had mentioned in Clause-2 of First Proviso to Sub-Section(5) of Section 80G.

7 The Appellant Trust was deprived out of natural justice since no opportunity was given to rectify the error occurred in selecting the clause for revalidation.

8. The Appellant Trust is a Charitable Trust, which is rendering meritorious services and providing marvelous services for which it is established;

9. The Appellant Trust should get the benefit of 80G since the Trust is fully depending on Donations to meet the benevolent cause;

3. Under these facts and circumstances as stated by the assessee above it would be proper that this matter should be restored back to the file of the ld. CIT(Exemption), Mumbai to consider the form afresh and assessee is also directed to file the correct form before the ld. CIT(E). The ld. CIT(E) should consider this form in accordance with law and looking to the fact that assessee has already been granted registration u/s.12A, the application should be considered in light of the provisions of the Act.

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

Order pronounced on 29th January, 2025.

Sd/-
(GIRISH AGRAWAL)
ACCOUNTANT MEMBER

Mumbai; Dated 29/01/2025
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

		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		