

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

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER
&
SMT. RENU JAUHRI, ACCOUNTANT MEMBER**

**ITA No. 5288/MUM/2024
(A.Y. 2024-25)**

Pandit Eknathji Foundation Office-116, 1 st Floor, A Wing, V Star Plaza, Chandavarkar Road, Borivali West, Mumbai-400092	v/s. बनाम	CIT(Exemptions) Room No. 601, 6 th Floor, Cumballa Hill, MTNL TE Building, Pedder Road, Dr. Gopalrao Deshmukh Marg, Mumbai-400026
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No: AAMCP0983G		
Appellant/अपीलार्थी	..	Respondent/प्रतिवादी

Assessee by :	Shri Rajesh Kalyani
Revenue by :	Shri Mahesh Pamnani

Date of Hearing	06.01.2025
Date of Pronouncement	07.01.2025

आदेश / O R D E R

PER RENU JAUHRI [A.M.] :-

This appeal has been filed by the assessee against the orders of the Learned Commissioner of Income-tax (Exemption), Mumbai [hereinafter referred to as “CIT(E)”] rejecting application for registration u/s 12AB of the Income-tax Act, 1961 [hereinafter referred to as “Act”] dated 12.08.2024.

2. The assessee has raised following grounds of appeal:

“1. The Learned Commissioner of Income Tax (Appeals) [CIT(A)] erred in law and on facts by not providing an opportunity for adjournment of the submission date for the requisite documents concerning the application in Form 10AB for registration under Section 12AB of the Income Tax Act.

2. *The CIT(A) violated the principles of natural justice by not allowing sufficient time to submit the necessary documentation, despite a genuine request for adjournment.*

3. *The appellant's application for registration under Section 12AB was substantially complete. but an adjournment was required to submit additional documents.*

4. *The appellant humbly requests that the registration under Section 12AB be granted after considering all facts and necessary documentation.*

5. *The appellant craves leave of Your Honours to add to, alter, amend, and/or delete any or all of the foregoing grounds of appeal”*

3. Brief facts of the case are that the assessee is a not for profit company, involved in social work. It had been granted provisional registration u/s 12AB of the Act w.e.f. 15.03.2022 as well as provisional approval u/s 80G of the Act. The assessee filed an application in Form 10AB seeking regular registration u/s 12AB on 17.02.2024. Ld. CIT(E) issued notice on 03.07.2024 requesting assessee to furnish documents as specified under Rule 17(a)(2) of the Income Tax Rule, 1962. The assessee submitted an online adjournment request on 18.07.2024. Again, a reminder notice dated 01.08.2024 was issued by the Ld. CIT(E). The assessee sought adjournment by filing an online application. In view of the statutory limitation to decide the application by 31.08.2024, the Ld.CIT(E) proceeded to reject the application vide order dated 12.08.2024 in the absence of necessary compliance by the assessee.

Aggrieved with this order, the assessee has filed an appeal before us.

4. Ld. AR has submitted that the assessee had requested for adjournment by filing online application on both occasions. Non filing of the adjournment application physically before Ld. CIT(E) was an inadvertent mistake. Ld. AR



has, therefore, requested that the matter may be restored back to Ld. CIT(E) for deciding it afresh after taking into consideration submissions of the assessee.

Ld. DR has also not objected to the said proposition.

5. After hearing both the parties, we deem it proper to remand the case back to Ld. CIT(E) for fresh consideration after giving due opportunity to the assessee. The assessee is also directed to make requisite compliance before Ld. CIT(E), who is directed to decide the application within three months from the date of receipt of this order.

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

Order pronounced in the open court on 07.01.2025.

Sd/-

AMIT SHUKLA

(न्यायिक सदस्य/JUDICIAL MEMBER)

Sd/-

RENU JAUHRI

(लेखाकार सदस्य/ACCOUNTANT MEMBER)

Place: मुंबई/Mumbai

दिनांक /Date 07.01.2025

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.



ITA No. 5288/Mum/2024
A.Y. 2024-25
Pandit Eknathji Foundation

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

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

