

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI "A" BENCH, MUMBAI**

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JM
AND
MS. PADMAVATHY S, AM**

आयकर अपील सं./ITA No.14/MUM/2025
(निर्धारण वर्ष / Assessment Year :NA)

Asha Deep Charitable Trust, 4 th Floor, Kumkum Apartment, B Wingh S.V. Road, Vile Parle West, Mumbai-400056	Vs.	CIT(Exemption), Mumbai
स्थायी लेखा सं./PAN No. : AAATA 0591 N		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

निर्धारिती की ओर से /Assessee by	:	Shri Mehul Sheth on behalf of Ramesh M. Sheth & Associates
राजस्व की ओर से /Revenue by	:	Dr. K.R.Subhash, CIT-DR

सुनवाई की तारीख / Date of Hearing	:	17/02/2025
घोषणा की तारीख/Date of Pronouncement	:	24/02/2025

आदेश / O R D E R

PER NARENDER KUMAR CHOUDHRY, JM:

This appeal has been preferred by the assessee against the order dated 23.11.2024, impugned herein, passed by the Id. Commissioner of Income Tax (Exemptions), Mumbai [in short Ld. Commissioner] .

2. In the instant case, the assessee by filing an application in Form No.10AB has sought for the approval u/s.80G(5) of the Act, but somehow could not get succeeded, as the Id. Commissioner vide order dated 23.11.2024 rejected the same mainly on the reasons that the application filed by the assessee in Form No.10AB is incomplete and all the documents required to be accompanied the application were not furnished and the assessee made no compliance to the terms of the notices issued specifically dated 06.11.2024 and 13.11.2024.

3. The Assessee being aggrieved is in appeal before us and has submitted that the assessee could not get proper opportunity of being heard, as the Id. Commissioner sent the last notice on 13.11.2024 whereas it is a fact that the Id. Commissioner without waiting for the reply of the Assessee passed the order on 23.11.2024 itself and therefore, the impugned order is liable to be set aside.

4. On the contrary, Id. CIT-DR refuted the claim of the assessee.

5. We have given our thoughtful consideration to the peculiar circumstances of the case. It appears from the impugned order that the Id. Commissioner has given reasonable time and opportunities to the assessee, however, the assessee failed to avail the same. Whatsoever it may be, admittedly, the issue involved in the instant appeal remained to be adjudicated in its right perspective and proper manner and, therefore, considering the conduct of the Assessee and just and proper decision of the case and substantial justice, we are inclined to set aside the impugned order and to remand the instant case to the file of the Id. Commissioner for decision afresh.

We hereby clarify that in case of subsequent default, the Assessee shall not be entitled any leniency. Thus, the case is accordingly remanded to the file of the Id. Commsioner, for decision afresh.

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

Order pronounced in the open court on 24/02/2025.

Sd/-
(PADMAVATHY S)

Sd/-
(NARENDER KUMAR CHOUDHRY)

लेखा सदस्य / ACCOUNTANT MEMBER न्यायिक सदस्य / JUDICIAL MEMBER
मुंबई/Mumbai; दिनांक Dated 24/02/2025

Prakash Kumar Mishra, Sr.PS.

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

1. अपीलार्थी / The Appellant- .
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, **मुंबई**
/ DR, ITAT, **Mumbai**
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY
ORDER,

(Assistant Registrar)
आयकर अपीलीय अधिकरण, मुंबई/ ITAT, Mumbai