

(VIRTUAL HEARING)

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

**BEFORE SHRI SAKTIJIT DEY, VICE PRESIDENT
AND**

SHRI NARENDRA KUMAR BILLAIYA, ACCOUNTANT MEMBER

ITA No.	A.Y.	Appellant	Respondent
2/Mum/2025	2025-26	Gurukul Growth Education Foundation, R.No. B/07, Nandanvan Bldg, N/R Railway Subway, Vasai Virar (M Corp), Tavasai Palghar, Virar East, S.O. Vasai, Thane [PAN: AAJCG1707A]	CIT (Exemptions) 3 rd Floor, Income Tax Office, PMT Building, Shankar Seth Road, Pune
3/Mum/2025	2025-26		

For Assessee :	Shri Shubham B. Mehta, CA
For Revenue :	Dr. Kishor Dhule, CIT-DR

Date of Hearing :	03-03-2025
Date of Pronouncement :	03-03-2025

ORDER

PER NARENDRA KUMAR BILLAIYA, A.M :

These two separate appeals by the assessee preferred against two separate orders of the CIT (Exemptions), one rejecting the application for registration u/s. 12AB of the Income Tax Act, 1961 ('the Act') and the other rejecting the application u/s. 80G of the Act.

2. The representatives were heard at length. Case records perused. We find that the application of the assessee was not attended properly before

the CIT (Exemptions). Before us, the counsel gave an undertaking that if given a second chance, the assessee will comply with the directions of the CIT (Exemptions) and furnish all the necessary details required.

3. Considering this concession of the counsel, in the interest of justice, we restore both the appeals to the files of the CIT (Exemptions) to be decided afresh, after affording a reasonable and adequate opportunity of being heard to the assessee as per the provisions of the law.

4. In the result, both the appeals filed by the assessee are treated as allowed for statistical purposes.

Order pronounced in the open court on 03-03-2025

Sd/-
(SAKTIJIT DEY)
VICE PRESIDENT

Mumbai,

Date: 03-03-2025

TNMM

Sd/-
(NARENDRA KUMAR BILLAIYA)
ACCOUNTANT MEMBER

Copy to :

- 1) The Appellant
- 2) The Respondent
- 3) The CIT concerned
- 4) The D.R, ITAT, Mumbai
- 5) Guard file

By Order

Dy./Asst. Registrar
I.T.A.T, Mumbai