

| आयकर अपीलीय अधिकरण न्यायपीठ, मुंबई |
IN THE INCOME TAX APPELLATE TRIBUNAL
"A" BENCH, MUMBAI

BEFORE SHRI NARENDRA KUMAR BILLAIYA, HON'BLE ACCOUNTANT MEMBER
&

MS. KAVITHA RAJAGOPAL, HON'BLE JUDICIAL MEMBER

I.T.A. No. 1013/Mum/2025

Assessment Year: 2025-26

Annapurna Educational CHA 12, S.R. Pandey Chawl Daftary Road Kurar Village Malad (East) Maharashtra - 400097 [PAN: AAAJA0550F]	Vs	CIT (Exemptions), Mumbai
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)

Assessee by :	Shri Bhupendra Shah, A/R
Revenue by :	Dr. K.R. Subhash, CIT, D/R

सुनवाई की तारीख/Date of Hearing : 25/03/2025

घोषणा की तारीख /Date of Pronouncement: 25/03/2025

आदेश/ORDER

PER NARENDRA KUMAR BILLAIYA, AM:

This appeal by the assessee is preferred against the order of the ld. CIT (Exemptions), Mumbai [hereinafter 'the ld. CIT(E)'] dated 18/12/2024, by which the ld. CIT(E) rejected the application for grant of registration u/s 12AB of the Act.

2. On perusal of the order, we find that the ld. CIT(E) called for certain documents/details which were not fully furnished by the assessee, thought the assessee sought adjournment from time to time. On receiving no full compliance, the ld. CIT(E) rejected the application.

3. In the interest of justice, we restore the issue to the file of the ld. CIT(E). The assessee is directed to avail this second opportunity and comply with the notices of the ld. CIT(E), furnish all the related

documents and the ld. CIT(E) is directed to decide the application after affording reasonable and adequate opportunity of being heard to the assessee.

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

Order pronounced in the Court on 25th March, 2025 at Mumbai.

(MS. KAVITHA RAJAGOPAL)
JUDICIAL MEMBER

(NARENDRA KUMAR BILLAIYA)
ACCOUNTANT MEMBER

Mumbai, Dated 25/03/2025

S.C.S.P.

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

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

आदेशानुसार/ BY ORDER
TRUE COPY

Assistant Registrar
आयकर अपीलीय अधिकरण
ITAT, Mumbai