

**IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH MUMBAI**

**BEFORE HON'BLE BR BASKARAN, ACCOUNTANT MEMBER
HON'BLE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER**

**ITA No. 399/Mum/2025
(Assessment Year: N/A)**

Nispera Foundation 9/12, Dalmaal Court, Worli Sea Face, Worli, Mumbai – 400 018.	Vs.	CIT(E), Room No. 601, 6 th Floor, Cumball Hill, MTNL TE Bldg, Pedder Road, Ld.DR. Gopalrao Deshmukh Marg, Cumballa Hiill, Mumbai
PAN/GIR No. AAHCN9720A		
(Applicant)		(Respondent)

Assessee by	Shri K. Gopal, Adv. & Ms. Neha Paranjpe
Revenue by	Shri Manish Sareen, CIT (DR)

Date of Hearing	04.03.2025
Date of Pronouncement	06.03.2025

आदेश / ORDER

PER SANDEEP GOSAIN, JM:

The present appeal has been filed by the assessee challenging the impugned order 13.02.2024 passed u/s 250 of the Income Tax Act, 1961 ('the Act'), by the Commissioner of Income Tax (Exemption), Mumbai. The assessee has raised the following grounds of appeal:

- 1. The Commissioner of Income Tax (Exemption) (hereinafter referred to as the Ld. CIT(E)) erred in passing an order dated*

03.12.2024 by rejecting the application made by the Appellant in Form 10AB for seeking approval under section 80G of the Act without appreciating the facts and circumstances of the case. The said order passed by Ld.CIT(E) is not justified and the same may be set aside.

2. The Appellant seeks leave to add, alter and amend the above grounds whenever required.

2. At the outset, we noticed that application filed by the assessee in form 10 AB for seeking approval u/s 80G of the act was rejected on the sole ground that assessee's application for registration u/s 12 AB was rejected.

3. On this aspect, AR drawn our attention to the fact that assessee had already challenged the order of rejection of registration u/s 12AB of the act before the tribunal in ITA No. 6305/MUM/2024 and the coordinate bench of the tribunal vide its order dated 30.01.2025, while setting aside the order of rejection of registration u/s 12AB of the act, had restored the matter back to the file of CIT(E) for denovo adjudication of the said application.

4. Therefore, after having heard the counsel for both the parties and considering the order passed by the coordinate bench of the ITAT, we also deem it appropriate to restore the present application for seeking registration u/s 80G of the act to the file of CIT(E) for denovo adjudication after considering the orders so passed on the application for registration u/s 12AB of the act. With the above

directions, the impugned order is set aside and the grounds raised by the assessee are allowed for statistical proposes.

5. In the result the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 06.03.2025.

Sd/-
(BR BASKARAN)
ACCOUNTANT MEMBER

Sd/-
(SANDEEP GOSAIN)
JUDICIAL MEMBER

Mumbai, Dated 06/03/2025

KRK, PS

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

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

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

1.

उप/सहायक पंजीकार (Asst. Registrar)
आयकर अपीलीय अधिकरण, मुम्बई / ITAT, Mumbai