

IN THE INCOME TAX APPELLATE TRIBUNAL
Mumbai "C" Bench, Mumbai.

Before Smt. Beena Pillai (JM) & Shri Omkareshwar Chidara (AM)

ITA No. 1087/MUM/2025 (Assessment Year : 2025-26)

Shiv Shakti Educational Trust Shiv Shakti Compound Gandhi Nagar, petrol Purn Gully, Charkop, Kandivali West, Mumbai-400 067.	Vs.	The CIT(E) 601, Cumballa Hills, MTNL Pedder Road Dr. Gopal Deshmukh Marg Mumbai-400026.
PAN : AAJTS9992C		
Appellant		Respondent

Assessee by	:	Shri Bhupendra Shah
Revenue by	:	Shri R.A. Dhyani
Date of Hearing	:	25/03/2025
Date of pronouncement	:	26/03/2025

ORDER

Per Omkareshwar Chidara (AM) :-

In this above captioned appeal, the Educational Trust has filed an appeal before the ITAT with the following grounds :

1. On the facts and in the circumstances of the case and in law, the Learned CIT (Exemptions), Mumbai has erred in not granting sufficient opportunity to the Appellant, to submit the required documents, thereby violating the principles of natural justice.
2. On the facts and in the circumstances of the case and in law, the Learned CIT (Exemptions), Mumbai was not justified in denying the final Registration u/s 12A(1)(ac)(iii) ignoring the fact that the Trust is an educational Institution and undisputedly imparting education.
3. On the facts and in the circumstances of the case and in law, the Learned CIT (Exemptions), Mumbai has not provided sufficient time to submit the documents as stated in Final SCN issued on 18/12/2024 with compliance date 23/12/2024 (only 4 days) thereby deprive the trust to comply the same.
4. On the facts and in the circumstances of the case and in law, the Learned CIT (Exemptions), Mumbai failed to consider the documents submitted in response to the Notice Dt 19/10/2024, which prove the

trust's educational activities, and rejected the 12A application on the technicality of not submitting the documents.

Relief Prayed

1. To restore the matter back to the CIT (Exemptions), Mumbai
2. To stay the Order of CIT (Exemptions), Mumbai till a fresh order is passed

2. From the above, it is seen that Ld. CIT(E) has rejected the application for grant of registration under section 12AB of the I.T. Act because necessary documents required to be accompanied the application in Form No. 10AB were not furnished. Hence, a notice issued to the appellant by Ld. CIT(E) and two more reminders were also sent to the above trust. However, appellant failed to reply to any of the above mentioned notices. As the appellant has not made any compliance to the notices issued by the Revenue, Ld. CIT(E) held that he is unable to arrive at a satisfactory conclusion as to whether appellant trust fulfills all the conditions to get registration u/s. 12AB of the Act and hence application was rejected.

3. Aggrieved by the order of Ld. CIT(E), appeal was filed by the appellant trust before the ITAT.

4. Ld. AR of the appellant has argued that the trust is a small one and there was no full-fledged accounting staff to look after the income tax matters and hence appellant trust could not furnish all required details to Ld. CIT(E). But, it was stated that they have all required details and the trust is a genuine and it is an existence for several years and the activities are going on as per the objects of the Trust. The Returns of Income of the trust were also being filed regularly and there was never any objection from any Department. Hence, it was pleaded that one more opportunity may be given to the appellant trust to furnish all particulars alongwith necessary details required by Ld. CIT(E). It was also stated by Ld. AR of the appellant that no further adjournment would be taken and all notices would be complied with.

4. Ld. DR relied on the order of Ld. CIT(E) and has stated that Ld. CIT(E) has correctly denied the registration for the reasons mentioned in that order.

5. After hearing rival submissions, it is decided that one more opportunity is being given to the appellant to file all particulars and necessary evidences required before Ld. CIT(E). Moreover, appellant trust is filing returns of income regularly, a lenient view is being taken. The issue is remitted back to the file of Ld. CIT(E). The appellant trust is directed to furnish all details without further adjournment and cooperative with the Department.

6. The appeal of the appellant is allowed for statistical purposes.
Order pronounced in the open Court on 26/03/2025.

Sd/-
(BEENA PILLAI)
JUDICIAL MEMBER

Sd/-
(OMKARESHWAR CHIDARA)
ACCOUNTANT MEMBER

Mumbai; Dated: 26/03/2025

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

//True Copy//

PS

BY ORDER,
(Assistant Registrar)
ITAT, Mumbai