

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

BEFORE SHRI NARENDRA KUMAR BILLAIYA, HON'BLE ACCOUNTANT MEMBER
&
SHRI ANIKESH BANERJEE, HON'BLE JUDICIAL MEMBER
I.T.A. No. 830/Mum/2025

Global Chamber of Saraswat Entrepreneurs 2202, Manisha Garden Navghar Road Near Mulund Gymkhana Mulund East Mumbai - 400081 [PAN: AAHCG9891M]	Vs	Commissioner of Income Tax (Exemption), Mumbai
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)

Assessee by :	Shri Mayank Thosar, A/R
Revenue by :	Shri Dr. Kishor Dhule, CIT, D/R

सुनवाई की तारीख/Date of Hearing : 02/04/2025
घोषणा की तारीख /Date of Pronouncement: 03/04/2025

आदेश/ORDER

PER NARENDRA KUMAR BILLAIYA, AM:

This appeal by the assessee is preferred against the order of the Id. CIT(Exemptions), Mumbai [hereinafter 'the CIT(E)'] rejecting the registration u/s 80G of the Act.

2. Briefly stated, the facts of the case are that the assessee filed application in Form 10AB under clause (iii) of first proviso to Section 80G(5) of the Act seeking approval u/s 80G of the Act.

3. The application of the assessee was rejected by the Id. CIT(E) observing as under:-

"3. On verification of the application in Form 10AB filed by the applicant, it was found that the application was not complete, and all the documents required to be accompanying the application were not furnished. Hence, a notice was issued to the applicant vide DIN & Notice No. ITBAVEXM/F/EXM43/2024-25/1070315208(1) dated 13.11.2024 requesting the applicant to furnish the complete set of documents mentioned in Rule 11AA(2). In response, applicant made submission on 27.11.2024. After going through the submissions made by the applicant, it is noticed from the trust deed/MOA that point no. 3(b)(5) and 3(b)(11) of the objects are in violation of

provisions of section 11 of the I.T. Act as the trust intends to apply/receive funds outside India. In view of the same, showcause notice was issued to the applicant in this regard and other information was also called for vide DIN & Notice No. ITBA/EXM/F/EXM43/2024-25/1071126511(1) dated 12.12.2024. However, no response has been received in this regard.

4. *Since Approval under section 80G is to be accorded to the applicant after satisfying oneself of the genuineness of activities and the compliance of all the conditions mentioned in clauses i) to (V) of section 80G(5) and any other provisions of the Income Tax Act relevant to charitable institutions. Thus, based on the reasons mentioned above, this application for approval u/s 80G is not allowable. As such the undersigned is left with no other option but to reject the application seeking approval under section 80G of the Act, as the limitation to decide on the application is 31.12.2024.*

5. *In conclusion, this application for grant of approval stands rejected."*

4. We find that the Id. CIT(E) vide order dated 18/03/2024 has granted registration u/s 12AB of the Act. The order of the Id. CIT(E) is placed at pages 11 to 14 of the paper book.

5. In our considered opinion, once the Id. CIT(E) is satisfied with the objects of the trust and has granted registration u/s 12AB of the Act, and the objects are the same, we do not find any reason as to why the registration u/s 80G of the Act should not be granted.

6. Considering the registration u/s 12AB of the Act, we direct the Id. CIT(E) to grant registration u/s 80G of the Act.

7. In the result, appeal of the assessee is allowed.

Order pronounced in the Court on 3rd April, 2025 at Mumbai.

Sd/-

**(ANIKESH BANERJEE)
JUDICIAL MEMBER**

Sd/-

**(NARENDRA KUMAR BILLAIYA)
ACCOUNTANT MEMBER**

Mumbai, Dated 03/04/2025

S.C.S.B.

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