

IN THE INCOME TAX APPELLATE TRIBUNAL “A” BENCH, MUMBAI

BEFORE MS. KAVITHA RAJAGOPAL, JM
AND
SMT. RENU JAUHRI, AM

ITA No.1613 & 1614/Mum/2025
(Assessment Year: N.A.)

Lakshyadeep Foundation Through Mr. Pradeep Gajanan Koli (Managing Trustee) Bldg. No. 201, Railway Gate, S. Pada, Badlapur, Thane – 421503.	Vs.	Income Tax Officer, (Exemptions) Thane
PAN/GIR No. AACTL4414H		
(Appellant)	:	(Respondent)

Assessee by	:	Shri Parag Prabhudesai on behalf of Shri Shekhar Patwardhan
Respondent by	:	Shri. Shri Shekhar L. Gajbhiye, CIT DR.

Date of Hearing	:	21.04.2025
Date of Pronouncement	:	21.04.2025

ORDER

Per Bench:

These are captioned appeal filed by the assessee, challenging the order of the learned Commissioner of Income Tax (Exemption) Pune ('ld. CIT(E)' for short), passed u/s. 12AB and u/s. 80G of the Income Tax Act, 1961 ('the Act').

2. As the facts are identical in both these appeals, we hereby pass a consolidated order by taking ITA No. 1613/Mum/2025 as a lead case.

ITA No. 1613/Mum/2025

3. The assessee has raised the following grounds of appeal:



“1. The learned CIT (Exemption) Pune has erred in rejecting the application of the Appellant Trust for registration u/s 12A, despite the fact that most of the documents which were needed for renewal of 12A were submitted during the course of faceless proceedings before the CIT (Exemption) and the Appellant Trust had sought the adjournment for submitting the further documents but the CIT(Exemption) passed the order even before the time period got expired.

2. The appellant craves leave to add, alter, amend, and modify the aforesaid grounds of appeal at or any time before the hearing as may be advised from time to time.

B RELIEF CLAIMED

1. As the Appellant Trust is in possession of all the relevant documents that are required, the matter may please be remanded back to the office of the CIT (Exemption) for considering it afresh.

2. Any other Relief as may be deemed fit by the authority.”

4. Brief facts of the case are that the assessee trust had filed an application u/s. 12A(i)(ac)(iii) of the Act in form 10AB dated 05.08.2024 before the Id. CIT(E). The Id. CIT(E) vide order dated 27.01.2025, rejected the application filed by the assessee on the ground that the assessee has not duly complied with the notices and has also failed to furnish complete details along with documentary evidences before the Id. CIT(E).
5. Aggrieved by the said order, the assessee is in appeal before us, challenging the order of Id. CIT(E).
6. We have heard the rival submissions and perused the materials available on record. It is observed that the assessee trust has obtained provisional registration u/s. 12AB r.w.s. 12A(1)(ac)(vi) of the Act dated 20.12.2023. The assessee trust had filed an application for regularization u/s. 12AB of the Act, which the Id. CIT(E) contends that has been filed beyond the time limit prescribed u/s. 12A(1)(ac)(iii) of the Act. The assessee was show caused by the Id. CIT(E) as to why the same should not be rejected on the ground that the application was time barred. It is further observed that the assessee has not



furnished any explanation to the Id. CIT(E) inspite of several adjournments granted to the assessee. The Id. CIT(E) rejected the assessee's application and cancelled the provisional registration dated 20.12.2023 on the ground that the assessee has not complied with the provisions of Section 12AB(1)(b)(i) of the Act r.w.r. 17A(2) of the Income Tax Rules, 1962 inspite of several opportunities provided to the assessee by the Id. AO. The assessee has contended that majority of the documents required by the Id. CIT(E) was furnished by the assessee and further the Id. CIT(E) passed the impugned order not granting time for the assessee inspite of request for adjournment. The assessee further submitted that it had collated all the required documentary evidences for granting registration u/s. 12AB of the Act and prayed that one more opportunity be given to the assessee to comply with before the Id. CIT(E).

7. Upon considering the same, we deem it fit to extend the assessee one more opportunity for furnishing all the relevant documentary evidences before the Id. CIT(E) for the purpose of granting registration u/s. 12AB of the Act in accordance with principles of natural justice. The Id. CIT(E) is directed to decide the application proposed to be filed by the assessee, on the merits and in accordance with law. The assessee is strictly directed to comply with the proceeding before the Id. CIT(E) without any undue delay on its side.
8. In the result, the appeal filed by the assessee is allowed for statistical purpose.

ITA No. 1614/Mum/2025

9. The findings recorded in ITA No. 1613/Mum/2025 shall apply mutatis mutandis to this appeal also.



10. In the result, both the appeals filed by the assessee are allowed for statistical purpose.

Order pronounced in the open court on 21.04.2025

Sd/-
(RENU JAUHRI)
ACCOUNTANT MEMBER

Sd/-
(KAVITHA RAJAGOPAL)
JUDICIAL MEMBER

Mumbai; Dated: 21.04.2025
Karishma J. Pawar (Stenographer)

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT- concerned
4. DR, ITAT, Mumbai
5. Guard File

BY ORDER,

(Dy./Asstt.Registrar)
ITAT, Mumbai