

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

BEFORE SHRI NARENDRA KUMAR BILLAIYA, HON'BLE ACCOUNTANT MEMBER
&
SHRI SANDEEP SINGH KARHAIL, HON'BLE JUDICIAL MEMBER
I.T.A. No. 5755/Mum/2024

My Greensociete Foundation A-201, Floral Deck Plaza Premises Coop SOC Ltd. Central MIDC Road, Andheri East Chakala Midc, S.O. Mumbai Mumbai - 400093 [PAN: AAOCM3928L]	Vs	Comm. Of Income Tax (Exemptions), Mumbai
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)

Assessee by :	Shri Harshal Ajmera, A/R
Revenue by :	Shri Dr. Kishor Dhule, CIT, D/R

सुनवाई की तारीख/Date of Hearing : 21/04/2025

घोषणा की तारीख /Date of Pronouncement: 21/04/2025

आदेश/ORDER

PER NARENDRA KUMAR BILLAIYA, AM:

This appeal by the assessee is directed against the order dated 1d. CIT (Exemptions), Mumbai, dated 27/09/2024 by which the 1d. CIT(Exemptions) has rejected the application for registration u/s 80G of the Act.

2. Heard the parties. We have carefully perused the order of the 1d. CIT(Exemptions). The relevant observations of the 1d. CIT(Exemptions) denying the registration read as under:-

"The submission of the assessee is not sufficient and necessary compliance as per the provisions of I.T. Act is concerned. The words in the objects of the trust "Establish branches and offices in different parts of India and abroad-Enter into any agreement with any Government or authority (municipal, local or otherwise) or any corporations, companies, or persons, or any cooperative society or organisation or institutions in any part of the world-organise exchange programs for representatives, staffs and people and to provide training of work in Indian or abroad" means to utilise fund outside India. Such objects leave room for any potential future endeavour may be undertaken by the assessee trust which would result in expenditure outside India. The assessee trust ought to have amended the clauses of the objects mentioned above which are in violation of the I.T Act but it has failed to do so.

3. The objectionable clause has been amended by the Appellant-Trust as under:-

“xvii) Establish branches and officer in different parts of India.”

4. Since the objections have been removed by the appellant-trust, we are of the considered view that the Id. CIT(Exemptions) should consider the application of the Trust with the amended clause. Therefore, we deem it fit to restore the issues to the files of the Id. CIT(Exemptions). The Id. CIT(Exemptions) is directed to consider the amended MOA as per the relevant provisions of the law and decide the issue afresh after affording reasonable and adequate opportunity of being heard to the assessee.

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

Order pronounced in the Court on 21st April, 2025 at Mumbai.

Sd/-
(SANDEEP SINGH KARHAIL)
JUDICIAL MEMBER

Sd/-
(NARENDRA KUMAR BILLAIYA)
ACCOUNTANT MEMBER

Mumbai, Dated 21/04/2025

SC Sp/2

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