

IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI "E" BENCH : MUMBAI

BEFORE SHRI VIKRAM SINGH YADAV, ACCOUNTANT MEMBER  
AND  
SHRI RAJ KUMAR CHAUHAN, JUDICIAL MEMBER

ITA No. 1497/Mum/2025

Karuna Evam Shanti Vahini Foundation, 12/A, Florida Apartment, Mound Mary Road, Bandra (West), Mumbai-400050. PAN : AAJCK6283D	vs.	CIT (Exemptions) 601, 6 <sup>th</sup> Floor, Cumballa Hills, Pedder Road, Mumbai-400026.
(Appellant)		(Respondent)

For Assessee :	Shri Samir Vora, <i>(virtually appeared)</i>
For Revenue :	Shri Biswanath Das, CIT-DR

Date of Hearing :	29-04-2025
Date of Pronouncement :	30-04-2025

**ORDER**

**PER VIKRAM SINGH YADAV, A.M :**

This is an appeal filed by the assessee against the order of the Ld. Commissioner of Income Tax (Exemptions)-Mumbai [‘Ld.CIT(E)’], dated 29-12-2024, wherein the assessee’s application seeking registration u/s. 80G of the Income Tax Act, 1961 (‘the Act’), was rejected by the Ld.CIT(E).

2. At the outset, it is noted that there is a delay of one day in filing the appeal as pointed out by the Registry. After hearing both the parties and perusing the facts placed on record, we find that there was reasonable cause for the delay in filing the present appeal and hence, the delay is hereby condoned and appeal is admitted for adjudication.

3. During the course of hearing, the Ld.AR submitted that the assessee is a public charitable trust duly constituted as a company u/s. 7(2) of the Companies Act, 2013 as a non-profit organization. It was submitted that the main objects of the assessee-trust are to design and implement interventions in public health that address health inequalities among vulnerable communities, to identify community needs and priority relating to excess healthcare etc., which are set out in the Memorandum of Association (MOA). The assessee-trust maintained regular books of accounts, which are subject to statutory audit. It was submitted that the assessee trust filed an application in Form No. 10AB u/s. 12A(1)(ac)(iii) of the Act, seeking registration u/s. 12AB of the Act and necessary information and documentation as sought by the Ld.CIT(E) were submitted vide letter dt. 16-12-2024. Thereafter, in response to show cause notice, the assessee submitted its reply on 24-12-2024 along with activity report, ledger account of expenses, bank book etc., which were however not found acceptable as the MOA conveyed the assessee's intention to utilize the funds outside India and basis the same, the assessee's application seeking registration u/s. 12AB of the Act was rejected vide order dt. 29-12-2024. It was further submitted that the consequentially, the assessee's application seeking registration u/s. 80G of the Act which was filed on 30-06-2024 was also rejected in view of the rejection of the application, seeking registration u/s. 12AB of the Act.

4. It was submitted that the assessee has filed an appeal against rejection of registration u/s. 12AB of the Act in ITA No. 1485/Mum/2025, which came up for hearing on 24-04-2025 and the Co-ordinate Bench of the Tribunal has pronounced the order whereby the matter was set aside to the file of the Ld.CIT(E). It was accordingly submitted that the impugned order may also be set aside to the file of the Ld.CIT(E) for deciding the same afresh, after taking into consideration the outcome of the matter in the context of section 12AB of the Act.

5. The Ld. DR was heard, who has fairly submitted that consequent to rejection of application u/s 12AB, the application u/s 80G has been rejected by the Ld.CIT(E). It was further submitted that the matter relating to registration u/s. 12AB of the Act had come up for hearing on 24-04-2025 and the Coordinate Bench in the open Court had pronounced its decision and the matter was remanded back to the file of the Ld.CIT(E). It was accordingly submitted that the Revenue has no objection where the matter relating to application seeking registration u/s section 80G of the Act is also set aside to the file of the Ld. CIT(E).

6. After hearing both the parities and perusing the material available on record and the limited prayer made by the Ld.AR on behalf of the assessee, in view of the matter relating to registration u/s. 12AB of the Act set aside by the Co-ordinate Bench of the Tribunal to the file of the Ld.CIT(E) as so stated by both the parties, the instant matter is also set aside to the file of the Ld.CIT(E) to decide the same afresh as per law, after taking into consideration the outcome of the matter in the context of registration u/s. 12AB of the Act. Needless to say that the assessee shall attend to the proceedings before the Ld.CIT(E), who shall provide reasonable opportunity

to the assessee to put forth the necessary submissions/documentation in support of its application, seeking registration.

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

Order pronounced in the open court on 30-04-2025

Sd/-  
[RAJ KUMAR CHAUHAN]  
JUDICIAL MEMBER

Sd/-  
[VIKRAM SINGH YADAV]  
ACCOUNTANT MEMBER

Mumbai,  
Dated: 30-04-2025

*TNMM*

Copy to :

- 1) The Appellant
- 2) The Respondent
- 3) The CIT concerned
- 4) The D.R, ITAT, Mumbai
- 5) Guard file

By Order

Dy./Asst. Registrar  
I.T.A.T, Mumbai