

**IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH “E”, MUMBAI  
BEFORE SHRI VIKRAM SINGH YADAV, ACCOUNTANT MEMBER  
AND  
SHRI RAJ KUMAR CHAUHAN, JUDICIAL MEMBER**

**ITA NO. 1505/MUM/2025 (A.Y: 2025-26)**

**Shri Haresh Education Society Vs. CIT (Exemption)**

201, Sunita Apartment, Rahul Park,  
Maharashtra – 401 105

**PAN: AAKAS0611A**

322, ITO, PMT Building,  
Shankar Seth Road,  
Maharashtra – 411 037

**(Appellant)**

**(Respondent)**

<b>Assessee Represented by</b>	<b>:</b>	<b>Shri Bhupendra Shah, Ld. AR</b>
<b>Department Represented by</b>	<b>:</b>	<b>Shri Biswanath Das (CIT- DR)</b>
<b>Date of conclusion of Hearing</b>	<b>:</b>	<b>29.04.2025</b>
<b>Date of Pronouncement</b>	<b>:</b>	<b>14.05.2025</b>

**ORDER**

**PER RAJ KUMAR CHAUHAN (J.M.):**

1. This appeal is filed by the appellant/assessee against the order dated 17.12.2024 of Learned Commissioner of Income Tax (Exemption), Pune [hereinafter referred to as the “CIT(E)”], wherein the Ld. CIT(E) has rejected application of provisional registration granted on 10.01.2022 u/s 12AB r.w.s. 12A(1)(ac)(vi) of the Income Tax Act



2. The brief facts of the case are that, assessee is an educational trust engaged in the activity of imparting education and does not exist for profit motive. The assessee was granted provisional registration on 10.01.2022, hence the Trust has applied for final registration u/s 12A on 26.06.2024 in form 10AB under clause 12A(1)(ac)(iii) of the Act. Notice was served on 24.07.2024 calling various details / documents in questionnaire form and the compliance date was 06.08.2024. The assessee filed the documentary evidence and the Ld. CIT(E) has served another notice to the assessee on 27.11.2024 for some discrepancies found in the details filed. The assessee responded to the said notice on 04.12.2024 and requested for short adjournment, but due to time limitation the adjournment request was not accepted and assessee was asked compliance to be made on or before 12.12.2024. The assessee does not have full time accountant and could not file the documents as called for. The CIT(E) has rejected the final registration u/s 12A only on technical ground and passed an ex-parte order.
3. Aggrieved by the order of Ld. CIT(E), Assessee preferred the present appeal before us and has raised the following grounds of appeal:-



- 1. Based on the facts and circumstances of the case, and in accordance with the law, the Learned CIT (Exemptions), Pune has erred in not granting sufficient opportunity to the Appellant, to submit the details, thereby violating the principles of natural justice.*
- 2. Based on the facts and circumstances of the case, and in accordance with the law, the Learned CIT (Exemptions), Pune 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. Based on the facts and circumstances of the case, and in accordance with the law, the Learned CIT (Exemptions), Pune has not granted adjournment to submit the documents thereby deprive the trust to comply the same.*
- 4. Based on the facts and circumstances of the case, and in accordance with the law, the Learned CIT (Exemptions), Pune failed to consider the documents submitted in response to the Notice Dt 24/07/2024, which proves the trust's educational activities, and rejected the 12A application on the technicality of not submitting the details.*
- 5. On the facts and in the circumstances of the case and in law, the Learned CIT (Exemptions), Pune has not provided sufficient time to submit the documents as stated in Notice issued on 09/12/2024 with compliance date 12/12/2024 (only 3 days) thereby deprive the trust to comply the same.*

*[C] Relief Praved*

- 1. To restore the matter back to the CIT (Exemptions), Pune.*



*2. To stay the Order of CIT (Exemptions), Pune till a fresh order is passed*

**GENERAL**

*This appeal is filed in time.*

*The appellant reserves the rights to add alter or delete any portion of this appeal before its conclusion.*

4. On perusal of the grounds, it is evident that the assessee is primarily concerned with the impugned order wherein final registration u/s 12A was rejected and appellant is aggrieved because Ld. CIT(E) has not provided sufficient time to submit the documents as noted in the notice dated 09.12.2024 where compliance is asked by 12.12.2024 and only 3 days time for compliance was not sufficient. The question before us is whether the Ld. CIT(E) is justified in rejecting the final registration due to non-compliance by the assessee?
5. The assessee has moved an application for condonation of delay in filing the appeal wherein it was stated that the present appeal is filed on 15.02.2025 challenging the impugned order dated 17.12.2024 passed by Ld. CIT(E), Pune. It is stated that earlier the appeal was filed online on 15.02.2025 before Ld. CIT(A) Pune, but after realising the error that the correct jurisdiction is Thane and not the AO of Pune, the assessee filed a



petition on the ITAT portal on 28.02.2025 requesting the ITAT Pune to withdraw the appeal. The petition of the withdrawal dated 28.02.2025 states that due to inadvertent mistake, the appeal was submitted at ITAT Puna portal wherein jurisdiction was Thane within the jurisdiction of ITAT Mumbai. We have considered the grounds of condonation of delay in filing the appeal and found that there was unintentional mistake due to which the delay was occurred and assessee has explained the reasons for delay which is genuine, real and sufficient cause for condoning the delay in the interest of natural justice. Accordingly, we condone the delay and admit the appeal for adjudication on merit.

6. We have heard Ld AR and DR and examined the record. At the outset, it is pointed out by Ld. AR that the Ld. CIT(A) has passed the impugned order in a very hurried manner without giving sufficient opportunity to the assessee which is evident from the notice issued on 09.12.2024 calling reply to be filed by 12.12.2024 and without giving sufficient time has rejected the application on 17.12.2024, therefore the impugned order passed by the Ld. CIT(E) is not legally sustainable in the eyes of law. Ld. AR requested that the impugned order be set aside and matter be restored to the file to Ld. CIT(E) for giving proper opportunity of hearing



to the assessee for furnishing the required documents, if any, in respect of regularisation of the provisional approval u/s 12AB r.w.s. 12(1)(ac)(iv) of the Act.

7. On the other hand, Ld. DR supported the impugned order of Ld. CIT(E) stating that the appeal is liable to be dismissed.
8. We have considered the rival submissions of both the parties. It is a settled law that the quasi judicial authorities which include the revenue authorities are bound to abide the principal of natural justice and it is mandatory to give sufficient opportunity to the assessee of being heard before deciding the matter. It is evident from the above facts and circumstances that the show cause notice was issued on 09.10.2024 calling reply to be filed by 12.12.2024 which shows that without giving sufficient time to the assessee, Ld. CIT(E) has rejected the application on 17.12.2024 despite the request to give more time to the assessee. This fact shows that the assessee has not been given sufficient opportunity of hearing which has resulted into miscarriage of justice, therefore impugned order passed by the Ld. CIT(E) is not legally sustainable in the eyes of law.



9. For these reasons, we set aside the impugned order passed by Ld. CIT(E) and restore the matter to the file of Ld. CIT(E) for fresh adjudication of the case of assessee for grant of approval 12AB r.w.s. 12A(1)(ac)(vi) of the Act after giving proper opportunity of effective hearing to the assessee. The appellant/assessee shall present its case before the Ld. CIT(E) within 90 days of this order. The impugned order is accordingly set aside and appeal filed by the assessee is allowed in above terms.
10. In the result, the appeal filed by the assessee is **allowed for statistical purposes.**

**Order pronounced in the open court on 14.05.2025**

Sd/-  
**(VIKRAM SINGH YADAV)**  
**(ACCOUNTANT MEMBER)**

Mumbai / Dated 14.05.2025  
*Dhananjay (Sr. PS)*

Sd/-  
**(RAJ KUMAR CHAUHAN)**  
**(JUDICIAL MEMBER)**

**Copy of the Order forwarded to:**

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

BY ORDER



***ITA No. 1505/Mum/2025***  
***Shri Haresh Education Society***

**(Asstt. Registrar)**  
**ITAT, Mumbai**