

IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH, MUMBAI
BEFORE SMT. BEENA PILLAI (JUDICIAL MEMBER)
AND
SHRI OMKARESHWAR CHIDARA (ACCOUNTANT MEMBER)

I.T.A. No. 991/Mum/2025
Assessment Year: 2025-26

Nishad Foundation 1112, Vanashree Tower, Palm Beach Road, Sector 58 A, Seawoods, Navi Mumbai- 400706 PAN: AABTN8129Q (Appellant)	Vs.	CIT Exemption, MTNL Building, Pedder Road, Cumballa Hill, Mumbai-400026 (Respondent)
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Appellant by	Ms. Asha Sonawne
Respondent by	Shri Amit Kumar Singh, CIT D.R.

Date of Hearing	01.05.2025
Date of Pronouncement	15.05.2025

ORDER

Per: Smt. Beena Pillai, J.M.:

The present appeal filed by the assessee arises out of order dated 16/12/2024 passed by Ld.CIT(E), Mumbai for assessment year 2025-26 on following grounds of appeal :

“ *The learned Commissioner of Income Tax (Exemption) Mumbai has erred in rejecting application made under proviso to clause (ix) of section 80 G (5) on clerical error without allowing opportunity to the Assessee to rectify the error and without considering over all application*”

2. At the outset the Ld.AR submitted that, the assessee while filing application in Form 10AB it choose clause (ii) to section 80G(5)(ix) instead of clause (iii) to section 80G(5)(ix). He submitted that, the assessee may be granted one opportunity to rectify this mistake as assessee already got registration u/s.12A till A.Y. 2026-27.

3. It is submitted that, the above typographic mistake was unintentional and not considering the application under correct sub clause would put assessee into great prejudice.

4. The Ld.DR though objected, could not controvert the submissions of the assessee.

We have perused the submissions advance by both sides in the light of record placed before us.

5. Considering the submissions of the Ld.AR we deem it just in proper to condone the mistake committed by the assessee while applying for registration by making a selection of wrong section code u/s.80G(5). We direct the Ld.CIT(E) to consider the application of the assessee and to consider its claim in accordance with law.

6. Accordingly the grounds raised by the assessee stands partly allowed for statistical purpose.

In the result the appeal filed by the assessee stands partly allowed for statistical purpose.

Order pronounced in the open court on 15/05/2025

Sd/-

(OMKARESHWAR CHIDARA)
Accountant Member

Sd/-

(BEENA PILLAI)
Judicial Member

Mumbai:

Dated: 15/05/2025

Poonam Mirashi,
Stenographer

Copy of the order forwarded to:

- (1) The Appellant
- (2) The Respondent
- (3) The CIT
- (4) The CIT (Appeals)
- (5) The DR, I.T.A.T.

True Copy

By order

(Asstt. Registrar)
ITAT, Mumbai