

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"B" BENCH, MUMBAI  
BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER  
& SHRI PRABHASH SHANKAR, ACCOUNTANT MEMBER  
ITA No. 2680/MUM/2025 (AY : 2025-26)**

(Physical hearing)

Signing Hands Foundation 83, Tenerife, Little Gibbs Road, Hanging Garden, Malbar Hill, Mumbai-400006. [PAN No. ACSPT8705B]	Vs	CIT(EXEMPTIONS), Mumbai
Appellant / Assessee		Respondent / Revenue

Assessee by	Shri Yogesh Joijode, CA
Revenue by	Shri Satyaprakash R. Singh, CIT-DR
Date of institution of appeal	18.04.2025
Date of hearing	03.06.2025
Date of pronouncement	03.06.2025

**Order under section 254(1) of Income Tax Act**

**PER PAWAN SINGH, JUDICIAL MEMBER:**

1. This appeal by assessee is directed against the order of Ld. CIT(E), Mumbai dated 20.02.2025. The assessee has raised the following grounds of appeal:

*"1. On the fact, circumstances of the case and in law, the hon'ble Learned Commissioner of Income Tax (Exemptions), Mumbai (hereinafter referred as "Ld. CIT(E)") erred in rejecting the application filed in Form 10AB for approval U/s 80G of the Income Tax Act, 1961 stating that appellant is violated the statutory provisions of the income Tax Act, 1961 (hereinafter referred as "the Act"). The Ld. CIT (E) erred in stating that appellant intends to apply or receive the funds outside India as per the MOA/ Objects. The Ld. CIT (E) erred in stating that appellant ought to have amended the clause of MO/ Objects to align with the provisions of the Act. the Ld. CIT (E) failed to consider the submissions made during the course of proceedings. It is prayed to your honour to allow the approval made U/s 80G of the Act and give necessary directions in this regard.*

*2. Your appellant craves leave to amend or alter any ground or add a new ground which may be necessary on or before the date of hearing."*

2. Rival submissions of both the parties have been heard and record perused.

The Learned Authorised Representative (Id. AR) of the assessee submits that

application of assessee for approval of fund under section 80G(5) was rejected by Id. CIT(E) by taking view that certain objects of the assessee trust conveys that its intention to utilise funds of outside India and that there is possibility in future that expenditure may incurred outside India. It was the observation of Id. CIT(E) that assessee trust ought to have amended such clauses to align with provisions of Income Tax Act. The Id AR of the assessee submits that no opportunity was allowed to the assessee to seek amendment of such object clauses, before rejection of application under section 80G(5). The assessee now has amended all such clauses, amended copy of memorandum of association (objects) is filed on record. The Id. AR of the assessee submits that assessee was not allowed reasonable opportunity before rejection of their application, therefore, matter may be restored back to the file of Id. CIT(E) to re-consider the application de novo. The assessee fulfil all requisite condition for obtaining approval under section 80G(5).

3. On the other hand, the Id. CIT DR for the Revenue supported the order of Id. CIT(E).
4. We have considered the rival contentions of both the parties and perused the order of Id. CIT(E). We find that assessee filed application in Form 10AB for approval of trust under section 80G(5). The application assessee was rejected by Id. CIT(E) pointing out certain clauses of their object which includes *"III(B)(1)-To establish and open branches in India or abroad. III(B)(9)- Objects of the company extend to the whole of India or anywhere for the interest of India'*. Now, before us, the Id. AR of the assessee vehemently urged that the assessee trust has amended their object/memorandum of association by removing such words "abroad or anywhere" wherever they

appear in their object clauses and prayed for consideration of their application.

5. Considering the fact that assessee has now amended such portion of their object clauses about the places of activities and that application of assessee for approval of fund was not considered on merit, therefore, matter is restored back to the file of Id. CIT(E) to reconsider the matter afresh and to pass the order in accordance with law. Needless to direct that before passing the order, the Id. CIT(E) shall allow reasonable opportunity to the assessee. The assessee is also directed to provide all necessary information to prove their object and activities of the Id. CIT(E).
6. In the result, the appeal of assessee is allowed for statistical purpose.

Order pronounced in the open Court on 03/06/2025 at the time of hearing.

Sd/-

**PRABHASH SHANKAR**  
**ACCOUNTANT MEMBER**

Sd/-

**PAWAN SINGH**  
**JUDICIAL MEMBER**

MUMBAI, Dated:03 /06/2025

*Biswajit*

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The PCIT / CIT (Judicial);*
- (4) *The DR, ITAT, Mumbai; and*
- (5) *Guard file.*

By Order

Assistant Registrar  
ITAT, Mumbai