

IN THE INCOME TAX APPELLATE TRIBUNAL “F” BENCH, MUMBAI

**BEFORE SHRI SAKTIJIT DEY, VP AND
SHRI NARENDRA KUMAR BILLAIYA, AM**

ITA No.1141/Mum/2025
(Assessment Year: 2025-26)

ITA No.1262/Mum/2025
(Assessment Year: 2025-26)

ITA No.2669/Mum/2025
(Assessment Year: 2025-26)

ITA No.2699/Mum/2025
(Assessment Year: 2025-26)

Savera Foundation 47/B, Kamgar Nagar, S G Barve Marg, Kurla (E), Mumbai-400 024	Vs.	CIT(Exemptions) 601, Cumballa Hills MTNL TE Building, Pedder Road, Dr. Gopalrao Deshmukh Marg, Cumballa Hills, Mumbai-400 026
PAN/GIR No. APTS 9540 J		
(Appellant)	:	(Respondent)

Appellant by	:	Shri Bhupendra Shah
Respondent by	:	Ms. Kavitha Kaushik

Date of Hearing	:	11.06.2025
Date of Pronouncement	:	13.06.2025

ORDER

Per Saktijit Dey, VP:

Captioned appeals by the assessee arise out of four separate orders of learned Commissioner of Income Tax (Exemptions), Mumbai ('Id. CIT(E)' for short), rejecting assessee's applications seeking registration u/s. 12AA of the Income Tax Act, 1961 ('the Act' for short) and approval u/s. 80G of the Act.

2. So far as, ITA Nos. 2669 & 2699/Mum/2025 are concerned, learned counsel appearing for the assessee furnished letters signed by the assessee seeking withdrawal of the appeals.

3. The learned Departmental Representative ('ld. DR' for short) did not express any objection to assessee's request.

4. Considering the above, we permit the assessee to withdraw the aforesaid two appeals. Accordingly, ITA Nos. 2669 & 2699/Mum/2025 are dismissed as withdrawn.

5. So far as the other two appeals, being ITA Nos. 1141 & 1262/Mum/2025 are concerned, briefly, the facts are, the assessee on 28.01.2023 had filed an application in Form No. 10AB, seeking registration u/s. 12AB of the Act, having already availed provisional registration. Separately, the assessee also filed an application, seeking approval u/s. 80G of the Act.

6. After receiving aforesaid applications, ld. CIT(E) called for certain information/documents from the assessee. It is observed, alleging that the assessee failed to fully comply with the queries raised, ld. CIT(E) rejected both the applications. Subsequently, the assessee again on 29.06.2024 and 30.06.2024 made applications, seeking registration u/s. 12AB of the Act and approval u/s. 80G of the Act, respectively. Since, ld. CIT(E) had already rejected the assessee's earlier applications due to non-compliance, he rejected the fresh applications stating that they are not maintainable.

7. Before us, ld. Counsel appearing for the assessee, submitted that in response to the queries raised in respect of the earlier applications, the assessee had to some extent made

compliance and any further compliance required by Id. CIT(E) could have been complied with had he given reasonable opportunity. He submitted, without providing reasonable opportunity to the assessee to comply in terms of with the notice issued, applications should not have been rejected. Thus, he submitted, the orders passed by Id. CIT(E), rejecting assessee's applications should be set aside with a direction to consider the applications *de novo* on merits.

8. The Id. DR supported the decision of Id. CIT(E).

9. Having considered rival submissions and perused the materials on record, we find, the second set of applications filed by the assessee seeking registration u/s. 12AB of the Act and approval u/s. 80G of the Act have been rejected by Id. CIT(E) merely for the reason that they are not maintainable, as the assessee has not complied with the queries made in response to notice issued in respect of earlier applications. This, in our view, is unsustainable. Regard being had to the fact that provisional registration has already been granted to the assessee, applications filed by the assessee seeking registration u/s. 12AB of the Act and approval u/s. 80G of the Act, should have been considered on merits, rather than, dismissing them on technical grounds.

10. In view of the aforesaid, we are inclined to set aside the respective orders passed by Id. CIT(E), rejecting assessee's applications seeking registration u/s. 12A and approval u/s. 80G of the Act and restore the matters back to his file for *de novo* adjudication on merits after providing due and reasonable opportunity of being heard to the assessee.

11. In the result, the appeals are allowed for statistical purpose.

12. To sum up

ITA Nos.	Result
2669 & 2699/Mum/2025	Dismissed
1141 & 1262/Mum/2025	Allowed for statistical purpose

Order pronounced in the open court on 13.06.2025

Sd/-

(Narendra Kumar Billaiya)
Accountant Member

Mumbai; Dated : 13.06.2025
Roshani, Sr. PS

Sd/-

(Saktijit Dey)
Vice President

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT - concerned
5. DR, ITAT, Mumbai
6. Guard File

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai