

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

BEFORE SMT. BEENA PILLAI, JUDICIAL MEMBER
&
SMT. RENU JAUHRI, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No. 2197/MUM/2025
(निर्धारण वर्ष / Assessment Year :2024-25)
आयकर अपील सं./ITA No. 2196/MUM/2025
(निर्धारण वर्ष / Assessment Year :2024-25)

Jagshi K. Shah Charitable Trust 801, Vimal Smruti, 770 DR, Ghanti Road, Parsi Colony, Dadar (E), Mumbai, Maharashtra-400014	v/s. बनाम	CIT (Exemption), Mumbai 601, 6 th Floor, Cumballa Hill, MTNL Building, Pedder Road, DR. G.D. Marg, Cumballa Hill, Mumbai-400026
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No: AAETJ1496P		
Appellant/अपीलार्थी	..	Respondent/प्रतिवादी

निर्धारिती की ओर से /Assessee by:	Shri Dinesh Shah
राजस्व की ओर से /Revenue by:	Shri Vivek Perampurna

सुनवाई की तारीख / Date of Hearing	15.05.2025
घोषणा की तारीख/Date of Pronouncement	19.05.2025

आदेश / ORDER

PER RENU JAUHRI [A.M.] :-

This appeal is filed by the assessee against the order of the Learned Commissioner of Income-tax (Exemptions), Mumbai [hereinafter referred to as “CIT(E)”] dated 09.02.2024 in rejecting the application for grant of registration

u/s 12A and application in Form 10AB for approval u/s 80G of the Income-tax Act, 1961 [hereinafter referred to as "Act"].

2. The assessee has raised the following grounds of appeal:

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"(i) There are peculiar facts and circumstances of the case. The appellant is very small trust having corpus of Rs. 10,000/- only. The tax consultant has made application for registration of Trust u/s 12AB and 80G exemption approval u/s 80G(5) (i) and provisional registration and approval u/s 8G(5) (i) was granted on 12/05/2022 and the registration & approval was upto A.Y. 2025-2026. (i.e. for Registration u/s 12AB and for 80G approval on 12/05/2022)

(ii) The Charitable trust started activities and applied for regular registration u/s 12AB and approval u/s 8G(5) (i) on 30th September 2023.

(iii) The Managing Trustee Mr. Jagshi K. Shah is super senior citizen and other trustee are also senior citizens but they are not familiar with taxation and accounts.

(iv) The application under section 12AB & approval u/s 8G(5) (i) were made by the tax consultant giving his E mail ID but due to bad luck. The tax consultant borther's family has financial and other social problem. The tax consultant was busy with this problem and he shifted his office. The notice of compliance were sent on his (tax consultant E-mail) he failed to communicate the appellant trust and compliance i.e. submission of trust deed and financial records were not complied with even though same were available with the Income tax Department. (the Trust deed was submitted with name, address of all trustees and financial accounts are submitted with accounts)

(v) The Registration u/s 12AB & approval u/s 8G(5) (i) were rejected by the CIT (Exemption) this facts came to the knowledge of the appellant only after receipt of order for the A.Y. 2023 2024 on 26/27th February 2025

(vi) There is delay in filing appeal against rejection of registration u/s 12AB of IT Act, 1961, which was rejected by the CIT(Exemption) Mumbai on 9th February 2024 and which came to the knowledge of the appellant i.e. to the managing trustees only on 27th February 2025. The appellant prevented from sufficient cause beyond his control.

(vii) There is delay in filing appeal against rejection of approval u/s 8G(5) (i) of Income tax Act 1961 by the CIT(exemption) Mumbai on 22nd February 2024 and which came to the knowledge of the managing trustee of the appellant trust on 27th February 2025. The appellant is prevented from sufficient cause beyond his control.

(viii) The appellant is filing separate condonation application by way of an affidavit from the managing trustee and considering the facts and circumstance of the case. The appellant request your honour to admit the appeal and humbly request your honour to give direction to the CIT (exemption) to reconsider the application for regular registration of the trust



u/s 12AB and approval u/s 8G(5) (i) i.e. granting the trust the benefit of exemption under section 80G of IT Act, 1961”

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(i) There are peculiar facts and circumstances of the case. The appellant is very small trust having corpus of Rs. 10,000/- only. The tax consultant has made application for registration of Trust u/s 12AB and 80G exemption approval u/s 80G(5) (1) and provisional registration and approval u/s 8G(5) first proviso clauses (I to IV) was granted on 12/05/2022 and the registration & approval was upto A.Y. 2025-2026, (ie. for Registration u/s 12AB and for 80G approval on 12/05/2022)

(ii) The Charitable trust started activities and applied for regular registration u/s 12AB and approval u/s 8G(5) first proviso clauses (I to IV) on 30th September 2023.

(iii) The Managing Trustee Mr. Jagshi K. Shah is super senior citizen and other trustee are also senior citizens but they are not familiar with taxation and accounts.

(iv) The application under section 12AB & approval u/s 8G(5) first proviso clauses (I to IV) were made by the tax consultant giving his E mail ID but due to bad luck. The tax consultant borther's family has financial and other social problem. The tax consultant was busy with this problem and he shifted his office. The notice of compliance were sent on his (tax consultant E-mail) he failed to communicate the appellant trust and compliance ie. submission of trust deed and financial records were not complied with even though same were available with the Income tax Department. (the Trust deed was submitted with name, address of all trustees and financial accounts are submitted with accounts)

(v) The Registration u/s 12AB & approval u/s 8G(5) first proviso clauses (I to IV) were rejected by the CIT (Exemption) this facts came to the knowledge of the appellant only after receipt of order for the A.Y. 2023-2024 on 26/27th February 2025

(vi) There is delay in filing appeal against rejection of registration u/s 12AB of IT Act, 1961, which was rejected by the CIT(Exemption) Mumbai on 9th February 2024 and which came to the knowledge of the appellant i.e. to the managing trustees only on 27 February 2025. The appellant prevented from sufficient cause beyond his control.

(vii) There is delay in filing appeal against rejection of approval u/s 8G(5) first proviso clauses (I to IV) of Income tax Act 1961 by the CIT(exemption) Mumbai on 22nd February 2024 and which came to the knowledge of the managing trustee of the appellant trust on 27th February 2025.

The appellant is prevented from sufficient cause beyond his control.

(viii) The appellant is filing separate condonation application by way of an affidavit from the managing trustee and considering the facts and circumstance of the case. The appellant request your honour to admit the appeal and humbly request your honour to give direction to the CIT (exemption) to reconsider the application for regular registration of the trust u/s 12AB and approval u/s 8G(5) first proviso clauses (I to IV) le. granting the trust the benefit of exemption under section 80G of IT Act, 1961”



3. These two appeals relate to the rejection of the assessee's applications for the grant of registration u/s 12AB and the approval u/s 80G of the Act. As the facts are identical, these are being disposed of by a common order and ITA No. 2196/Mum/2025 is taken as the lead case.

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4. Brief facts of the case are that the assessee was granted the provisional registration vide order dated 12.05.2022 for AYs 2023-24 to 2025-26. Thereafter, the assessee trust applied for regular registration u/s 12AB as well as approval u/s 80G vide separate Forms 10AB filed on 30.09.2023. In response to the notice by the Ld. CIT(E) seeking certain details and documents, the assessee failed to make any compliance, and therefore, the application for registration was rejected vide order dated 09.02.2024. As the registration was denied u/s 12AB, the application for approval u/s 80G was also rejected.

5. Aggrieved by the order of Ld. CIT(E), the assessee has preferred appeals before the Tribunal. Ld. AR has explained that all the trustees are super senior citizens and, therefore, depended on their tax consultant. The authorised representative could not comply to the notice due to some pressing family issues. The order of rejection was thereafter passed without giving any further opportunity, keeping in view the statutory limitation of six months for passing the order. Ld. AR has, therefore, requested that a fresh opportunity may be granted to the assessee for making the requisite compliance.



6. We have heard the rival submissions and perused the material placed before us. In the interest of justice, we deem it appropriate to restore the matter to Ld. CIT(E) for fresh adjudication after providing adequate opportunity to the assessee to furnish the requisite details. The assessee is also directed to make necessary compliance before Ld. CIT(E).

7. In the result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 19.05.2025.

Sd/-

BEENA PILLAI

(न्यायिक सदस्य/JUDICIAL MEMBER)

Sd/-

RENU JAUHRI

(लेखाकार सदस्य/ACCOUNTANT MEMBER)

Place: मुंबई/Mumbai

दिनांक /Date 19.05.2025

अनिकेत सिंह राजपूत/ स्टेनो

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त / CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण DR, ITAT,
Mumbai
5. गार्ड फाईल / Guard file.

**सत्यापित प्रति //True Copy//
आदेशानुसार/ BY ORDER,**

सहायक पंजीकार (Asstt. Registrar)



ITA No. 2197 & 2196/Mum/2025

A.Y. 2024-25

Jagshi K. Shah Patriwala Charitable Trust, Mumbai

**आयकर अपीलीय अधिकरण/ ITAT, Bench,
Mumbai.**

