

**IN THE INCOME TAX APPELLATE TRIBUNAL,
MUMBAI BENCH "SMC", MUMBAI**

BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER

**ITA No. 1006/M/2025
Assessment Year: 2021-22**

M/s. Madrasa Al Falah Flat No. C-404, Raj Nagar CHS Ltd., Opp. Ayesha Tower, S.V. Road, Jogeshwari West, Mumbai-400102. PAN: AABTM0899A	Vs.	ADDL/ JCIT (A)-3 ITA Exemption. Ward 2(1), ITAT Pratishtha Bhavan Mumbai-400020.
(Appellant)		(Respondent)

Present for:

Assessee by : None
Revenue by : Shri Kavan Limbasiya, Ld. D.R.

Date of Hearing : 12.06.2025
Date of Pronouncement : 12.06.2025

O R D E R

Per : Narender Kumar Choudhry, Judicial Member:

This appeal has been preferred by the Assessee against the order dated 08.02.2024, impugned herein, passed by the ADDL/JCIT (in short Ld. Addl/Joint Commissioner) u/s 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2021-22.

2. Despite of sending notices to the Assessee for the dates of hearing on 08.04.2025 and 10.06.2025 as well as informing telephonically for the previous dates of hearing as well as today's hearing, the Assessee neither appeared nor filed any adjournment application and therefore this Court is constrained to decide this appeal as ex-parte.

3. Coming to the merits of the case, it is observed that the Assessee has claimed the exemption u/s. 11 of the Act, by filing its return of income for the assessment year under consideration which was processed u/s. 143(1) of the Act by the CPC/AO and vide intimation dated 31.12.2021 the exemption claimed by the Assessee was denied and, consequently an addition of Rs. 2,78,540/- has been made by treating the entire income of the Assessee as taxable. The Assessee thereafter filed a rectification application u/s. 154 of the Act, however of no avail, as the CPC vide order dated 23.08.2022 declined to entertain the claim of the Assessee for rectification and consequently, reiterated the disallowance made vide intimation u/s. 143(1) of the Act.

4. The Assessee, being aggrieved challenged the said intimation/order for not allowing the claim of the Assessee being exempt before the Ld. Commissioner, who in the impugned order observed *"that new registration application was submitted by the Assessee beyond time and consequential order for provisional registration dated 04.11.2023 is applicable for A.Y. 2024-25 to A.Y. 2026-27. The gross total receipt of the appellant is more than taxable limit before any exemption u/s. 11 and 12. However, audit report in form 10B as per section 12A(b) is not submitted. In the intimation, the amount of adjustment u/s. 143(1)(a)(ii) is mentioned at Rs. 5,57,080/- which is twice the amount of total receipt of appellant. However, in the computation, only amount of Rs. 2,78,540/- is taken into consideration for tax purpose. Therefore, no adverse effect on this account is affected on appellant and a contention on this regard is rejected"* and ultimately dismissed the appeal of assessee affirming the addition.

5. This Court has given thoughtful consideration to the peculiar facts and circumstances of the case. Admittedly, the Assessee on the basis of provisional registration dated 04.12.2023 has lodged its

claim, whereas it is a fact that a particular provisional registration is applicable for the A.Y. 2024-25 and A.Y. 2026-27 as observed by the Ld. Commissioner in the impugned order. Even otherwise there is no material available on record and also not produced by the Assessee, to controvert the said finding of the Ld. Commissioner in coming to the conclusion, in rejecting the claim of the Assessee by dismissing the appeal. Thus, the order in appeal, is sustained and the appeal filed by the Assessee is dismissed, however, with liberty to Assessee to seek recalling of this order, on substantiating the plausible ground of non-appearance.

6. In the result, the appeal of the Assessee is dismissed.

Order pronounced in the open court on 12.06.2025.

**Sd/-
(NARENDER KUMAR CHOUDHRY)
JUDICIAL MEMBER**

* Anandi, Stenographer.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.