

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

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER
AND
SHRI OMKARESHWAR CHIDARA, ACCOUNTANT MEMBER**

**ITA Nos.2444 & 2445/M/2025
Assessment Year: N.A.**

M/s. Manav Memorial Trust, Room No.4, KR Gangurde Chawl, Dumping Road, Mulund West, Mumbai Maharashtra – 400 080 PAN: AAFTM5261N	Vs.	Commissioner of Income Tax (Exemptions), 601, 6 th Floor, Cumballa Hill, MTNL TE Building, Peddar Road, Dr. Gopalrao Deshmukh Marg, Cumballa Hill, Mumbai Maharashtra – 400 026
(Appellant)		(Respondent)

Present for:

Assessee by : None
Revenue by : Shri Lyaqat Ali Aafaqui, Ld. Sr. A.R.

Date of Hearing : 09.07.2025
Date of Pronouncement : 30.07.2025

O R D E R

Per : Narender Kumar Choudhry, Judicial Member:

These appeals have been preferred by the Assessee against the orders dated 12.08.2024 & 13.08.2024, impugned herein, passed by the Ld. Commissioner of Income Tax (Exemptions) (in short Ld. Commissioner) u/s 80G(5)(v) of the Income Tax Act, 1961 (in short 'the Act').

2. At the outset, we observe that there is a delay of 159 days in filing of the instant appeal, on which the Assessee has submitted as under:

"1. That in your appellant's case for AY 2024-25, the Learned Commissioner of Income Tax 12/08/2024. Exemptions [CIT (Exemptions)] has passed an order dated 12/08/2024.

2. Since your appellant did not receive any communication via post or sms or email the appellant did not notice the order passed by Ld. CIT (Exemptions). The said order was noticed by the appellant on 15-November-2024.

3. That as per section 253(3) of the Income Tax Act 1961 the appeal is required to be filed within 60 days from the date of receipt of the order i.e. however in this case we consider 12th August 2024 as date of receipt of order and appeal should have been filed on 11th October 2024.

4. That your appellant has filed the appeal on 08th April 2025 resulting into total delay of 179 days in filing the appeal.

5. The delay in filing the appeal was not due to any fault or negligence on the part of the Appellant. The time taken was primarily for consultation, gathering relevant documents which were entirely beyond the Appellant's control.

6. That the delay, if not condoned would deny your appellant an opportunity of representing his case and seeking justice.

7. In light of the above, the Appellant humbly submits that there is sufficient cause for the delay and respectfully prays that the Hon'ble Tribunal may kindly condone the delay in filing the appeal in the interest of justice."

3. On the contrary, the Ld. D.R. refuted the claim of the Assessee.

4. Considering the reasons stated for the delay of 159 days in filing of the instant appeal by the Assessee, as bonafide, genuine and reasonable, the same is condoned.

5. Both the cases are interconnected having involved issues related to registration u/s 12A & 80G of the Act. Therefore, for the sake of brevity, both were heard together and are being disposed of by this composite order.

6. Coming to **ITA No.2445/M/2025** as lead case, which pertains to the registration u/s 12A of the Act, we observe that the Assessee had sought for registration u/s 12AB of the Act by filing an application in Form No.10AB, which was taken into consideration by the Ld. Commissioner, who by issuing a notice dated 02.07.2024, requested the Assessee to furnish the complete set of documents, however, the Assessee made no compliance. Thereafter, another notice was also issued vide notice dated 01.08.2024, which also remained un-responded. As the application filed by the Assessee on 13.02.2024 was taken into consideration at the fag end of six months and there was a statutory limitation period to decide the application on or before 31.08.2024, therefore the Ld. Commissioner having left with no other option and in the absence of necessary compliance by the Assessee, failed to arrive at a satisfactory conclusion on the parameters as prescribed u/s 12AB of the Act and consequently rejected the application filed by the Assessee.

7. We have given thoughtful considerations to the peculiar facts and circumstances of the case. Admittedly, the Assessee's application was taken into consideration first by issuing a notice on 02.07.2024 and thereafter on 01.08.2024 and ultimately decided on 12.08.2024 due to time constraint as well and on finding that the application furnished by the Assessee was not accompanied with documents nor the Assessee has furnished the same.

Admittedly, the issue involved in the instant case remained to be adjudicated in its right perspective and proper manner in the reason stated above. Thus considering peculiar facts and circumstances in totality and for just and proper decision of the case and substantial justice, we are inclined to set aside the

impugned order and consequently remanding the case to the file of the Ld. Commissioner for decision afresh, suffice to say by affording reasonable opportunity of being heard to the Assessee. Thus, the case is accordingly remanded to the file of Ld. Commissioner for decision afresh in the aforesaid terms.

9. Coming to **ITA No.2444/M/2025**, which pertains to the registration u/s 80G of the Act. In view of our judgment in ITA No.2445/M/2025, this case is also remanded to the file of the Ld. Commissioner for decision afresh, along with the registration application u/s 12A of the Act, in the remanded case.

10. In the result, both the appeals are allowed for statistical purposes.

Order pronounced in the open court on 30.07.2025.

Sd/- (OMKARESHWAR CHIDARA) ACCOUNTANT MEMBER	Sd/- (NARENDER KUMAR CHOUDHRY) JUDICIAL MEMBER
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* Kishore, Sr. P.S.

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

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.