

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"B" BENCH, MUMBAI  
BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER  
&  
SHRI ARUN KHODPIA, ACCOUNTANT MEMBER  
ITA No. 7363 & 7364/MUM/2025 (AY: NA)  
(Physicalhearing)**

Bharat Sevashram Sangha, Plot No.263, Bharat Sevashram Sangha, Swami Pranavanandaji Marg, Sector-31a, Vashi, Navi Mumbai-400703  [PAN:AAETB1220B]	Vs	Commissioner of Income Tax (Exemptions) Room No.601,6 <sup>th</sup> Floor, Cumballa Hill MTNL TE Building, Dr Goparao Deshmukh Marg, Cumballa Hill, Mumbai
Appellant / Assessee		Respondent / Revenue

Assessee by	Shri Rahul Hakani, Advocate, Proxy for Shri Raturaj H Gurjar Advocate
Revenue by	Shri Biswanath Das-CIT DR
Date of Institution	14.11.2025
Date of hearing	08.01.2026
Date of pronouncement	08.01.2026

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

**PER PAWAN SINGH, JUDICIAL MEMBER:**

1. These two appeals by the assessee are directed against the separate orders of learned CIT (E) Mumbai both dated 30.09.2025. In ITA No.7364/M/2025 the assessee has challenged the rejection of application for registration of assessee-Trust under Section 12AB. In ITA No.7363/Mum/2025, the assessee has challenged the rejection of application for approval of fund under Section 80(G). Both the appeals are inter-connected, based on common set of fact, therefore, both the appeals are clubbed, heard together and are decided by common order.

2. The rival submissions of both the parties have been heard and record perused. The Id. Authorised Representative (AR) of the assessee submits that at the time of filing application under Section 12A for registration of assessee-Trust the assessee selected inappropriate clause/sub-clause. The assessee inadvertently selected incorrect Section 12A(1)(ac)(iv) instead of Section 12A(1)(ac)(iii). The Id. CIT (E) rejected the application by taking view that there is no provision for correction/amendment/modification in the application filed by assessee. The Id. AR for the assessee submit that there are a series of decision including decision of Surat Bench in Shree Swaminarayan Gadi Trust Vs. CIT (E) [2024] 162 taxmann.com 772 (Surat-Trib.), wherein it was held that where assessee-trust while filing application for registration under section 12A/12AB in Form-10AB, selected section 12A(1)(ac)(iv) instead of instead of section 12A(1)(ac)(iii) and Id CIT(E) rejected application on ground that he had no power to change or rectify application filed in Form-10AB, as mistake in filing entry was not fatal, CIT(E) was to be directed to treat application of assessee under section 12A(1)(ac)(iii) and to consider case on merits.
3. In support of other appeal in ITA No.7363/Mum2025, the Id. AR for the assessee submits that this appeal relates to registration of assessee for approval of fund under Section 80(G). Once the application under Section 12A was rejected, the assessee's application under Section 80(G) was also rejected. The Id. AR of the assessee submits that matter may be restored back to the file of Id. CIT (E) for considering the application of assessee to

reconsider it after taking decision on application for registration under Section 12AB, as registration under section 12AB is pre condition for approval of fund under Section 80(G).

4. We have considered the submission of both the parties. We find that a very small dispute is involved in the present appeal about inappropriate selection of clause/sub-clause of Section 12A which resulted into dismissal of their respective application. We find that coordinate Benches of the Tribunal in a series of decision including decision in Shree Swaminarayan Gadi Trust Vs. Commissioner of Income Tax (Exemptions) [2024] 162 taxmann.com 772 (Surat-Trib.) held that where assessee-trust while filing application for registration under Section 12A/12AB in Form 10AB selected section 12A(1)(ac)(iv) instead of Section 12A(1)(ac)(iii) and Commissioner (Exemptions) rejected application on ground that he had no power to change or rectify application filed in Form-10AB, as mistake in filing entry was not fatal, Commissioner (Exemptions) was to be directed to treat application of assessee under Section 12A(1)(ac)(iii) and to consider the case on merits. Thus, taking the consistent view, the application filed by assessee for registration under Section 12A is restored back to the file of Id. CIT (E) to consider the application of assessee under Section 12A(1)(ac)(iii) and to decide the application on merit. Needless to direct that before passing the order, the Id. CIT (E) shall allow reasonable opportunity to assessee to prove its object and activities and other statutory requirement. The assessee is also directed to make timely compliance before Id CIT(E).

5. Further, considering the fact that application of assessee under Section 12A for registration under Section 12AB has been restored back to the file of CIT (E) therefore, grounds of appeal in ITA No.7363/Mum/2025, which relates to registration under Section 80(G), is also restored back to the file of CIT (E) to pass order after taking decision in application for registration under Section 12AB. In the result, both the appeals filed by assessee are allowed for statistical purpose.
6. In the result, both the appeals filed by assessee are allowed for statistical purpose.

Sd/-

**ARUN KHODPIA**  
**ACCOUNTANT MEMBER**

Sd/-

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

MUMBAI, Dated: 08/01/2026  
Ashwani Rao  
Sr. Private Secretary

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