

IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI "D" BENCH : MUMBAI

BEFORE SHRI VIKRAM SINGH YADAV, ACCOUNTANT MEMBER  
AND  
SHRI RAHUL CHAUDHARY, JUDICIAL MEMBER

ITA No. 7026/Mum/2025  
Assessment Year : 2026-27

Ruah Community Foundation, Flat No. 503, Plot No. 11, Dhvani Co-Op. Hsg. Soc., Ganesh Nagar, Kandivali-West, Mumbai-400067. PAN : AALCR9217Q	vs.	CIT (Exemptions), 601, 6 <sup>th</sup> Floor, Cumballa Hill, MTNL TE Building, Pedder Road, Dr. Gopalrao Deshmukh Marg, Cumballa Hill, Mumbai-400026.
(Appellant)		(Respondent)

For Assessee :	Shri Krish Desai ( <i>Virtually present</i> )
For Revenue :	Shri Umashankar Prasad, CIT-DR

Date of Hearing :	08-01-2026
Date of Pronouncement :	12-01-2026

**O R D E R**

**PER VIKRAM SINGH YADAV, A.M. :**

This is an appeal filed by the assessee against the order of the Learned Commissioner of Income Tax (Exemptions)-Mumbai ['Ld.CIT(E)'], wherein the assessee's application, seeking registration u/s. 12AB of the Income Tax Act, 1961 ('the Act') was rejected vide order dt. 30-08-2025.

2. Briefly stated, facts of the case are that the assessee has applied for provisional registration u/s 12AB which was granted vide order dt. 19-10-2022. The assessee thereafter sought final registration and moved an application in Form-10AB. The Ld.CIT(E) observed that as the Trust is

provisionally registered, the application for regularization of provisional registration ought to be filed u/s. 12A(1)(ac)(iii) of the Act, whereas the assessee has applied for regularization of provisional registration u/s. 12A(1)(ac)(ii) of the Act and after issuing show cause and considering the fact that there is no provision under the Act, which allows the rectification/amendment in the clause under which the application has been filed, the application so filed by the assessee-Trust was rejected. Against the said order the assessee is in appeal before us.

3. Both the parties were heard and material available on record was perused. We find that it was only a technical breach, wherein the assessee has mentioned the wrong section under which it has moved an application for seeking final registration and for all intend and purposes and even from a documentation perspective and the requisite form for seeking the final registration, all necessary particulars are already available on record. We, therefore, direct the Ld.CIT(E) to consider the application already filed as filed u/s. 12A(1)(ac)(iii) of the Act and decide the matter afresh as per law, after providing necessary opportunity to the assessee.

4. In the result, the appeal so filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 12-01-2026

Sd/-

[RAHUL CHAUDHARY]  
JUDICIAL MEMBER

Mumbai,  
Dated: 12-01-2026

Sd/-

[VIKRAM SINGH YADAV]  
ACCOUNTANT MEMBER

TNMM

Copy to :

- 1) The Appellant
- 2) The Respondent
- 3) The CIT concerned
- 4) The D.R, ITAT, Mumbai
- 5) Guard file

By Order

Dy./Asst. Registrar  
I.T.A.T, Mumbai