

**IN THE INCOME TAX APPELLATE TRIBUNAL “G” BENCH, MUMBAI
BEFORE SHRI SAKTIJIT DEY, VICE PRESIDENT AND
SHRI JAGADISH, ACCOUNTANT MEMBER**

ITA No.7288/Mum/2025
(Assessment Year: 2025-26)

Smt. Gangaben Parshottam Parikh Charitable Trust, 601 Laxmi Coop HSG Society, 19/21 DR Deshmukh Lane, VP Road, Mumbai - 400004	Vs.	CIT(Exemption) 6 th Floor 601 Cumballa Hill MTNL, Building Peddar Road, DR Goplarao Deshmukh Road, Cumballa Hill, Mumbai - 400026
(Appellant)	:	(Respondent)
PAN NO. AAATS 1930P		

Appellant by	:	Shri D.B. Shah, CA
Respondent by	:	Shri Arun Kanti Datta, CIT-DR
(Appellant)		(Respondent)

Date of Hearing	:	13.01.2026
Date of Pronouncement	:	19.01.2026

ORDER

Per Saktijit Dey, Vice President:

This is an appeal by the assessee against an order dated 28.09.2025 passed by learned Commissioner of Income Tax (Exemptions) [in short the ‘CIT(E)’], Mumbai rejecting assessee’s application seeking approval under Section (u/s.) 80G of the Income Tax Act, 1961 (in short the ‘Act’).

2. Briefly the facts are, the assessee is a Charitable Trust filed an application in Form-10AB on 28.02.2025 seeking approval u/s. 80G of the Act before learned

CIT(E). After verifying the application of the assessee, learned CIT(E) called upon the assessee to furnish various details and justify the request for approval. Ultimately, by the impugned order, learned CIT(E) rejected assessee's application holding that registration u/s. 12AB of the Act cannot be granted to the assessee as it has violated the conditions of Section 11 of the Act, since one of the objects of the assessee is to apply funds outside India.

3. We have heard the parties and perused the materials on record. It has been submitted on behalf of the assessee before us that the application filed was only for seeking approval u/s. 80G of the Act. It is the say of the assessee that it has already been granted registration u/s. 12AB of the Act till the end of AY 2026-27. On perusal of the impugned order of learned CIT(E), we find that in the opening paragraph of the order he has clearly mentioned that the application under consideration was an application seeking approval under Section 80G of the Act. However, learned CIT(E) has completely misdirected himself and proceeded to reject assessee's registration u/s. 12AB of the Act which was not a subject matter of consideration before him. Therefore, in our considered opinion, learned CIT(E) has exceeded his jurisdiction in rejecting assessee's registration u/s. 12AB of the Act while dealing with an application seeking approval u/s. 80G of the Act.

4. In view of aforesaid, we are inclined to set aside the impugned order of learned CIT(E) with a direction to consider assessee's application seeking approval u/s. 80G of the Act on its own merits without venturing into the issue of validity of registration

u/s. 12AB of the Act. Needless to mention, while deciding the issue learned CIT(E) must provide reasonable opportunity of being heard to the assessee. He should also bear in mind that assessee was granted approval u/s. 80G of the Act till A.Y. 2024-25.

5. In the result, appeal is allowed for statistical purposes.

Order pronounced in the open court on 19/01/2026.

Sd/-
(Jagadish)
Accountant Member

Sd/-
(Saktijit Dey)
Vice President

Mumbai; Dated : 19/01/2026

Aks/-

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT - concerned
5. DR, ITAT, Mumbai
6. Guard File

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai