

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

ITA No.5587/Mum/2025
(Assessment Year: 2022-23)

Goregoan Sports Club, Link Road, Chincholi Bunder, Opp, Swagat Park, Malad (West), Mumbai	Vs.	Income Tax (Exemption), Room No. 601, 6 th Floor, Cumballa Hill, MTNL Building, Peddar Road, Cumballa Hill, Mumbai - 400026
(Appellant)	:	(Respondent)
PAN NO. AAATG 0279P		

Appellant by	:	Shri Vimal Punmiya, CA
Respondent by	:	Shri Arun Kanti Datta, CIT- DR
(Appellant)		(Respondent)

Date of Hearing	:	14.01.2026
Date of Pronouncement	:	22.01.2026

ORDER

Per Saktijit Dey, Vice President:

This is an appeal by the assessee challenging the order dated 05.09.2025 passed by learned Commissioner of Income Tax (Exemption), [in short ‘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 filed an application in Form-10AB before learned CIT(E) seeking renewal of approval u/s. 80G of the Act. While verifying application filed by the assessee, learned CIT(E) found that as per the trust

deed/Memorandum of Association one of the objects speaks of application of funds outside India. Alleging that such object clause permitting the assessee to utilize its fund outside India is in violation of Section 11 of the Act, he declined to grant approval u/s. 80G of the Act.

3. Before us, learned counsel appearing for the assessee submitted that the object clause merely provided for application of funds outside India but in reality, no fund was applied abroad in furtherance of its objects. Nevertheless, he submitted, the assessee has already taken steps to amend its objects by removing the object clause proposing application of fund outside India.

4. Learned Departmental Representative (DR) relied upon the observations of learned CIT(E).

5. We have considered rival submissions and perused the materials on record. It is evident, the assessee has been granted registration u/s. 12A of the Act upto Assessment Year (AY) 2022-23 to AY 2026-27. Even, assessee was granted approval u/s. 80G of the Act upto A.Y. 2024-25. For renewal of the approval, the assessee filed an application before learned CIT(E). However, he rejected assessee's application primarily for the reason that in a case where the trust or institution has been provisionally approved, it must file the application in terms of Section 80G(5)(iii) of the Act at least six months prior to expiry of period of the provisional approval or within six months of commencement of activity, whichever is earlier. The other reason for not granting approval u/s. 80G of the Act is, the object clause

providing for utilization of fund outside India. The assessee has furnished before us documentary evidences to demonstrate that the object clause providing for utilization of fund abroad is in the process of being amended. In this context, minutes of the Annual General Meeting has been furnished before us. In so far as, filing application mentioning wrong provision of law, in our view, it is a curable defect and should not come in the way of granting approval u/s. 80G of the Act. More so, when the assessee was granted provisional approval till AY 2024-25. In view of the aforesaid, we direct the assessee to file a fresh application under the correct provision before learned CIT(E). Upon filing of a such an application, learned CIT(E) should consider it for approval after condoning the delay, if any, and only after providing reasonable opportunity of being heard to the assessee.

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

Order pronounced in the open court on 22 /01/2026.

Sd/-
(Jagadish)
Accountant Member

Sd/-
(Saktijit Dey)
Vice President

Mumbai; Dated : 22/01/2026

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