

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

**I.T.A. No. 5750/Mum/2025
ASSESSMENT YEAR: 2022-23
(Physical Hearing)**

Shalem Assemblies of God Mission 101 Guruprabha CHSL, Senapati Bapat Marg, Dadar(W), Mumbai- 400028. PAN: [AAMTS2752F]	Vs.	Income Tax Exemption 2(3) Pratishtha Bhawan, Maharshi Karve Rd, Churchgate, Mumbai- 400020
(Appellant)		(Respondent)

Appellant by	Shri Vimal Punmiya- CA
Respondent by	Shri. Swapnil Choudhari- Sr. D.R.

Date of Hearing	21.01.2026
Date of Pronouncement	23.01.2026

ORDER

Per: SHRI JAGADISH, A.M.:

1. The present appeal filed by the assessee is directed against the order passed by the Learned Commissioner of Income Tax (Appeals), Mumbai [hereinafter "CIT(A)"] dated 25.07.2025, arising out of the assessment order passed by the Ld. Assessing Officer (AO) under section 144 of the Income Tax Act, 1961 (hereinafter "the Act") dated 26.03.2024.
2. The assessee is a trust and filed its return of income declaring total income as NIL. The AO, by an ex parte order passed under section 144 of the Act, denied exemption under section 11 and assessed the total income at Rs.1,60,49,860/-.

3. Aggrieved, the assessee preferred an appeal before the Ld. CIT(A). However, the Ld. CIT(A) dismissed the appeal ex parte on the ground that the assessee did not comply with the notices issued.
4. The Ld. Authorised Representative (AR), at the outset, submitted that both the assessment order and the order of the Ld. CIT(A) were passed ex parte. Therefore, one more opportunity may be granted to the assessee to substantiate its case.
5. The Ld. Departmental Representative (DR) supported the orders of the lower authorities and submitted that the appeal deserves to be dismissed as the assessee has not been compliant.
6. We have considered the rival submissions and perused the material available on record. It is evident that the assessment was completed ex parte under section 144 of the Act, wherein exemption under section 11 was denied and the total income was assessed at Rs. 1,60,49,860/-. Further, the Ld. CIT(A) also dismissed the appeal ex parte due to non-compliance by the assessee. The Ld. AR submitted that the assessee is engaged in genuine charitable activities and is running a school in Dharavi slum area, and requested that one more opportunity may be granted to the assessee before the AO. Considering the overall facts and circumstances of the case, we are of the considered view that, in the interest of justice, the assessee should be given one more opportunity before the AO to substantiate its case. Accordingly, we set aside the order of the Ld. CIT(A) and restore the matter to the file of the AO for fresh adjudication after providing due opportunity of hearing to the assessee. The assessee is directed to comply with

the notices issued by the AO and furnish all necessary details/evidences without fail.

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

Order pronounced in the open court on 23rd day of January, 2026 at Mumbai.

Sd/-

**(SAKTIJIT DEY)
VICE PRESIDENT**

Sd/-

**(JAGADISH)
ACCOUNTANT MEMBER**

Mumbai, Dated: 23 /01/2026.

Ashwani Rao

Sr. Private Secretary

Copy of the order forwarded to:

1. Appellant
2. Respondent
3. The CIT
4. The CIT (Appeals)
5. The DR, I.T.A.T.

By order

(Assistant Registrar)
ITAT, Mumbai