

IN THE INCOME TAX APPELLATE TRIBUNAL “F” BENCH, MUMBAI

**BEFORE SHRI OMPRAKASH KANT, AM
AND
MS. KAVITHA RAJAGOPAL, JM**

MA No.531/Mum/2023
(Assessment Year: 2012-13)
(Arising out of ITA No.2249/Mum/2022)
&
ITA No.2249/Mum/2022
(Assessment Year: 2012-13)

M/s. Jamiat Ulema E Relief Foundation, Imamwada Compound, Opp. B.I.T. Chawl No.1, Imamwada Road, Mumbai – 400 009	Vs.	CIT (Exemption) Room No.601, 6 th Floor, Cumballa Hill, MTNL Building, Peddar Road, Dr. Gopalrao Deshmukh Marg, Cumballa Hill, Mumbai – 400 026
PAN No.AABTJ5386R		
(Applicant)	:	(Respondent)

Applicant by	:	Shri Ansar Tambili, AR
Respondent by	:	Ms. Kavitha Kaushik (Sr. DR)

Date of Hearing	:	23.01.2026
Date of Pronouncement	:	30.01.2026

ORDER

Per Kavitha Rajagopal, J M:

This Miscellaneous Application has been filed by the assessee/applicant for recall of the order of the Tribunal dated 23.12.2022 in ITA No.2249/M/2022 relevant to Assessment Year (“AY” for short) 2012-13 on ground that there is mistake apparent from the record.

2. Briefly stated, the applicant/assessee trust had filed an application for registration u/s 12A of the Act dated 11.03.2013 to the Learned Director of Income Tax (Exemption) [“Ld. DIT(E)” for short], Mumbai and the same was rejected vide order dated 30.09.2013,



against which the applicant/assessee trust was in appeal before the Tribunal. The Tribunal vide order dated 22.02.2017 had set aside this issue to the Ld. DIT(E) to consider afresh the application of the applicant/assessee trust. Thereafter, the Learned Commissioner of Income Tax (Exemptions) [“Ld. CIT(E)” for short] in the order giving effect to the Tribunal’s order rejected the assessee’s application for registration on the ground that the assessee has failed to explain the source of donations and the expenditure to the satisfaction of the Ld. CIT(E) vide order dated 14.05.2019.

3. Aggrieved, the applicant/assessee trust was in appeal before the Tribunal, which vide order dated 28.06.2021 had remanded the issue to the Ld. CIT(E) to consider afresh and *denovo* after duly examining the objects of the applicant/assessee trust along with the evidences filed by the applicant/assessee trust. Subsequently, the Ld. CIT(E) in the order giving effect to the Tribunal’s order dated 28.06.2021 had granted the registration u/s 12A of the Act w.e.f. AY 2017-18 vide order dated 22.03.2022.

4. The assessee again preferred an appeal before the Tribunal seeking for registration prior to AY 2017-18 and the Tribunal vide order dated 23.12.2022 dismissed the appeal filed by the applicant/assessee trust stating that registration was already granted from AY 2017-18 and since there was no infirmity in the order of Ld. CIT(E) the appeal of the applicant/assessee trust was dismissed.

5. The applicant/assessee trust has filed the present miscellaneous application for recall of the order of the Tribunal dated 23.12.2022 stating that there is mistake apparent from the record of the order of the Tribunal.



6. We have heard the rival submissions and perused the materials available on record. It is observed that the applicant/assessee trust has filed an application for registration u/s 12A during the A.Y. 2012-13 which was rejected by the Ld. CIT(E) on various grounds and the applicant/assessee trust succeeded subsequently after several rounds of litigation before the Tribunal, the registration was granted by the Ld. CIT(E) but w.e.f. A.Y. 2017-18 onwards. On perusal of the orders of various forums as aforementioned, it is evident that there is no specific finding as to why registration was not granted for earlier years. This, in our view, is mistake apparent from record as the Tribunal in the impugned order dated 23.12.2022 has also not dealt with the same. We, therefore, deem it fit to recall the order of the Tribunal on this note.

7. In the result, the miscellaneous application filed by the applicant/assessee trust is hereby allowed.

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8. The impugned order of the Tribunal dated 23.12.2022 was recalled by this Bench in the miscellaneous application 53/M/2023 as there being mistake apparent from the record. Upon hearing both the rival contentions, it is observed that the Ld. CIT(E), after several rounds of litigation, had granted the registration u/s 12A to the assessee trust w.e.f. A.Y. 2017-18 and on perusal of the said order, we do not find any reason specified by the Ld. CIT(E) for non granting of registration for the prior assessment years as the assessee has filed the application for the registration during AY 2012-13 itself. It is also evident that



the assessee was in appeal before the Tribunal against the order for rejection of registration by the Ld. CIT(E), which again was in A.Y. 2012-13 and the co-ordinate Bench in its earlier orders has also directed the Ld. CIT(E) to examine the objects of the trust along with the source of the donations by considering the supporting documentary evidences based on the application seeking for registration u/s 12A, which was filed on 11.03.2013 and the events following the said application. We find justification in the contention of the Ld. AR for the assessee who has argued that there is no specific finding by any of the authorities as to why registration for prior years were rejected.

9. Since the assessee was granted registration from A.Y. 2017-18 it can be inferred that the Ld. CIT(E) did not have any adverse finding as to the nature and objects of the assessee trust. Considering the same, we deem it fit to direct the Ld. CIT(E) to consider the assessee trust's plea along with all the relevant documentary evidences and to grant registration for the period prior to A.Y. 2017-18 on the merits and in accordance with law.

10. In the result, the miscellaneous applications as well as the appeal filed by the assessee/applicant is allowed on the above terms.

Order pronounced in the open court on 30.01.2026

Sd/-
(OMPRAKASH KANT)
ACCOUNTANT MEMBER

Sd/-
(KAVITHA RAJAGOPAL)
JUDICIAL MEMBER

Mumbai; Dated: 30.01.2026

* Kishore, Sr. PS



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M/s. Jamiat Ulema E Relief Foundation

Copy of the Order forwarded to:

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

BY ORDER,

(Dy./Asstt.Registrar)
ITAT, Mumbai