

**IN THE INCOME TAX APPELLATE TRIBUNAL
“E” BENCH MUMBAI**

**BEFORE SHRI ANIKESH BANERJEE, JUDICIAL MEMBER &
SHRI MAKARAND VASANT MAHADEOKAR, ACCOUNTANT MEMBER**

**ITA No. 7606/Mum/2025
(Assessment Year: N.A.)**

Hanumangarh Jiwrajka Charitable Trust 413-F, 3 rd Floor, Vasant Wadi, Kalbadevi Road, Kalbadevi HO, Mumbai-400 002	Vs.	CIT (Exemption), Room No. 601, 6th floor, Cumballa Hill MTNL TE Building, Pedder Road, Dr. Gopalrao Deshmukh Marg, Cumballa Hill, Mumbai-400 026
PAN/GIR No. AAATH1615C		
(Applicant)		(Respondent)

Assessee by	Ms. Komal Dhedia, Ld. AR
Revenue by	Shri Ritesh Misra, Ld. DR

Date of Hearing	29.01.2026
Date of Pronouncement	02.02.2026

आदेश / ORDER

PER MAKARAND VASANT MAHADEOKAR, AM:

This appeal is filed by the assessee against the order passed by the Commissioner of Income Tax (Exemptions), Mumbai [hereinafter referred to as “CIT(A)"] dated 27.09.2025, in Form No.

10AD, whereby the assessee's application filed in Form No. 10AB seeking approval under section 80G of the Income-tax Act, 1961[hereinafter referred to as "the Act"], came to be rejected.

Facts of the Case

2. The assessee is a charitable trust who filed an application in Form No. 10AB on 21.02.2025 under clause (iv)(B) of the first proviso to section 80G(5) of the Act seeking approval under section 80G of the Act. On verification of the application, it was noted by the CIT (Exemptions) that the application was not complete and that all the documents required under Rule 11AA(2) were not furnished. Accordingly, a notice was issued to the assessee calling upon the assessee to furnish the complete set of documents. In response to the said notice, the assessee made submissions on 16.07.2025 and 02.08.2025 and furnished the requisite details and documents. Thereafter, a further notice was issued calling for additional information such as proof of activities, proof of expenses, bank statements and explanation for mismatch of expenses. The CIT (Exemptions) recorded that no reply or response was submitted by the assessee. A reminder notice was thereafter issued requiring compliance with the earlier notice. The CIT (Exemptions) again recorded that no reply or response was submitted by the assessee. In the absence of compliance, he concluded that he was unable to arrive at a satisfactory conclusion on these parameters. Accordingly, the application for approval under section 80G was rejected on the ground of non-compliance of notices.

3. Aggrieved by the order of CIT(E), the assessee is in appeal before us raising following grounds of appeal:

1. (a) *The learned CIT (Exemptions), Mumbai erred in law and on facts in rejecting the appellant trust's application for permanent registration under section 80G of the Income-tax Act, 1961, filed in Form 10AB, on the ground of non-submission of the documents and explanations specified under Rule 11AA(2). The learned CIT (Exemptions) failed to appreciate that all primary and relevant documents – including the Trust Deed, Trust Registration Certificate, and audited financial statements, had already been duly furnished and were available on record at the time of filing Form 10AB.*

(b) The learned CIT (Exemptions), Mumbai erred in rejecting the appellant's application without granting a proper opportunity of being heard in as much as the hearing notices were incorrectly sent to an unrelated email ID (madhusudan.bharadwaj@alokind.com) instead of the appellant's registered email ID (manmoldsam@gmail.com) or postal address, resulting in a complete denial of principle of natural justice.

2. *Your appellant craves leave to add, amend, alter or drop all or any of the above grounds of appeal.*

4. During the course of hearing before us, the learned Authorised Representative (AR) of the assessee submitted that the statutory notices issued by the CIT (Exemptions) were incorrectly sent to an unrelated e-mail ID, namely **madhusudan.bharadwaj@alokind.com**, instead of the assessee's registered e-mail ID, namely **manmoldsam@gmail.com**. It was contended that, on account of such incorrect service of notices, the assessee could not make any effective compliance or representation before the CIT (Exemptions), and the application under section 80G came to be rejected without proper

opportunity of being heard. The learned AR, therefore, requested that the impugned order be set aside and the matter be restored to the file of the CIT (Exemptions) for fresh adjudication in accordance with law after granting due and effective opportunity of hearing to the assessee.

5. The learned Departmental Representative (DR) raised no objection to the aforesaid prayer of the assessee.

6. We have considered the rival submissions and perused the material available on record. It is evident from the order of the CIT (Exemptions) that the application under section 80G has been rejected solely on the ground of alleged non-compliance with the notices issued by his office. There is no adjudication on the objects of the trust or on the genuineness of its activities on merits. The assessee has specifically contended before us that the notices were sent to an unrelated e-mail ID and not to the registered e-mail ID of the assessee, as a result of which effective opportunity of being heard could not be availed. This assertion has not been controverted by the Revenue, and the learned DR has also raised no objection to restoration of the matter.

7. In our considered view, rejection of the application under section 80G without ensuring effective service of notices and without granting proper opportunity of hearing amounts to violation of the principles of natural justice. Since the order of the CIT (E) is founded purely on alleged non-compliance and not on examination of the claim on merits, the interest of justice would

be served if the matter is restored to his file for fresh adjudication.

8. Accordingly, we set aside the impugned order passed by the CIT (E) and restore the matter to his file with a direction to decide the assessee's application under section 80G afresh in accordance with law, after granting due and effective opportunity of being heard to the assessee.

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

Order pronounced in the open court on 02.02.2026.

Sd/-
(ANIKESH BANERJEE)
JUDICIAL MEMBER

Sd/-
(MAKARAND VASANT MAHADEOKAR)
ACCOUNTANT MEMBER

Mumbai, Dated 02/02/2026
Dhananjay, Sr.PS

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त (अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुम्बई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

1.

उप/सहायक पंजीकार (Asst. Registrar)
आयकर अपीलीय अधिकरण, मुम्बई / ITAT, Mumbai