

**IN THE INCOME TAX APPELLATE TRIBUNAL,
MUMBAI BENCH "A", MUMBAI**

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER
And
SHRI JAGADISH, ACCOUNTANT MEMBER**

**ITA Nos.7015 and 7018/M/2025
Assessment Years: 2025-26**

Agrawal Medical And Education Foundation, 001, Floor-Gr, 148/152, Mor Bhavan, Kalbadevi Road, Nr. Cotton Exchange, Bhuleshwar Kalbadevi, Mumbai - 400002.	Vs.	CIT (Exemptions), Room No.601, 6th Floor, Cumballa Hill MTNL Building, Pedder Road, Dr. Gopalrao Deshmukh Marg, Cumballa Hill, Mumbai, Maharashtra - 400026.
(Appellant)		(Respondent)

PAN: AAMCP 9600 L

Present for:

Assessee by : Shri S. M Bandi, Ld. AR
Revenue by : Shri Rajesh Mumar Yadav, Ld. CIT DR

Date of Hearing : 25.02.2026
Date of Pronouncement : 25.02.2026

ORDER

PER BENCH:

These appeals have been preferred by the Assessee against the orders even dated 23.10.2025, impugned herein, passed by the Ld. Commissioner of Income Tax (Exemptions) [in short Ld. Commissioner] u/s 12A and 80G of the Income Tax Act, 1961 [in short 'the Act'] for the A.Y. 2025-26.

2. These appeals i.e. ITA Nos.7018/M/2025 and No.7015/M/2025 relates to registration u/s 12A and 80G of the Act respectively. We observe from the impugned order as involved in **ITA No.7018/M/2025**, the Ld. Commissioner simply rejected the application filed by the Assessee for regular registration 12A on the reason that the application would have been filed under sub clause (iii) of section 12A(1)(ac) of the Act. However, the Assessee filed the said application under sub clause (ii) of such section.

3. We deem it appropriate to mention herein that we in the past and so many identical orders/cases remanded the identical issue/cases to the file Ld. Commissioner decision afresh, with a direction to consider such application filed inadvertently under sub-clause (ii), as valid and/or under sub-clause(iii) of section 12A(1)(ac) of the Act.

4. Thus, on the aforesaid reasons, we are inclined not to endorse and encourage the reason for rejecting the application

filed by the Assessee, by the Ld. Commissioner, by way of impugned order, on hyper-technical approach.

5. Hence the impugned order is set aside and the case is remanded to the file of the Ld. Commissioner for decision on merit by considering the Application filed by the Assessee under such clause **(ii)**, as valid and under sub clause **(iii)** of section 12A(1)(ac) of the Act, within three months from the date of receipt of this order.

6. The Assessee is also directed to comply with the notices to be issued and file relevant submissions/documents which would be essentially required. The Assessee is directed not to cause any delay.

7. Coming to ITA **ITA No.7015/M/2025**, which relates to registration u/s 80G of the Act. Thus, in view of our judgment in **ITA No.7018/M/2025**, which pertains to registration u/s 12A of the Act, the instant case is also remanded to the file of Ld. Commissioner for decision on merit, in the same terms.

8. In the result, both the appeals are allowed for statistical purposes.

Order pronounced in the open court on 25.02.2026.

**Sd/-
(JAGADISH)
ACCOUNTANT MEMBER**

**Sd/-
(NARENDER KUMAR CHOUDHRY)
JUDICIAL MEMBER**

M. Ranganath Vithal
Sr. Private Secretary.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.