

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

**BEFORESHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER
SHRI JAGADISH, ACCOUNTANT MEMBER**

**ITA. No.8539/MUM/2025
Assessment Year: NA**

Live to Give Foundation D-10, Ground Floor, D, Poonam Apartments, Dr. Annie Besant Road, Mumbai – 400 018 (Appellant)	Vs.	Commissioner of Income Tax (Exemption), Mumbai (Respondent)
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PAN No. AACAL 5766 D

Present for:

Assessee by : Shri Marzy Parakh (Trustee)
and Shri Harsh Mehta
Revenue by : Shri Rajesh Kumar Yadav,
CIT DR
Date of Hearing : 25.02.2026
Date of Pronouncement : 25.02.2026

ORDER

Per : Narender Kumar Choudhry, Judicial Member:

This appeal has been preferred by the Assessee against the order dated 24.09.2025, impugned herein, passed by Commissioner of Income Tax (Exemptions), Mumbai [in short 'Ld. Commissioner'] under section 250 of the Income Tax Act 1961 (in short 'the Act').

2. At the outset, it is observed that there is a delay of 11 days in filing instant appeal. Considering the reason stated by the Assessee as genuine, bonafide and unintentional, the delay is condoned.

3. Now coming to the merits of the case, we observe that in the instant case, the Assessee by filing an application in Form – 10AB dated 29.01.2025 has sought for registration u/s. 12AB of the Act, which was considered by the Ld. Commissioner by issuing notice dated 02.07.2025, in response to which the Assessee made submissions on 14.07.2025 on ITBA/e-filing portal and furnished the requisite details and documents.

4. Thereafter, another notice dated 19.08.2025 was also issued to the Assessee to furnish additional information etc., as mentioned in the Para No.4 of the impugned order, however the Assessee made no compliance and therefore the Ld. Commissioner also issued a reminder dated 29.08.2025, in response to which the Assessee made an online request dated 03.09.2025 for grant of more time for submissions of the documents sought for by the Ld. Commissioner.

5. The Ld. Commissioner though granted the opportunity to the Assessee upto 16.09.2025, however still the Assessee made no compliance and/or filed no additional information. Therefore, in the constrained circumstances, the Ld. Commissioner considered the material available on record and ultimately rejected the application filed by the Assessee for seeking registration u/s. 12AB of the Act.

6. We have given thoughtful consideration to the peculiar facts and circumstances of the case. Admittedly the Assessee was at fault as despite affording various opportunities, as demonstrated above the Assessee failed to comply with the notices and/or failed to file the additional information, which resulted into rejecting the application filed by the Assessee, specifically in the absence of necessary compliance by the Assessee and due to which the Ld. Commissioner was unable to arrive at statutory conclusion, as observed by the Ld. Commissioner in Para No.7 of the impugned order and therefore the Assessee deserves no leniency.

7. However, considering the peculiar facts and circumstances in totality, as the issue also remained to be adjudicated in its right perspective and proper manner specifically, in the absence of relevant additional submissions/documents, which the Assessee admittedly failed to file and therefore for just and proper decision of the case and substantial justice, we are inclined to remand the instant case to the file of the Ld. Commissioner for decision afresh by setting aside the impugned order, however, subject to deposit of Rs.11,000/- in the Revenue Department under 'other heads', within 30 days of this order without any default.

8. Thus, the impugned order is set aside and the case is accordingly remanded to the file of the Ld. Commissioner for decision afresh, in the above terms.

9. We clarify that in case of subsequent default, the Assessee shall not be entitled for any leniency.

10. In the result, the Assessee's Appeal is 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 of the Order forwarded to :

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

BY ORDER,

(Dy./Asstt.Registrar)
ITAT, Mumbai