

INCOME-TAX APPELLATE TRIBUNAL
MUMBAI BENCH "E", MUMBAIBEFORE SHRI VIKRAM SINGH YADAV, ACCOUNTANT MEMBER AND
SHRI ANIKESH BANERJEE, JUDICIAL MEMBER

I.T.A No.1721/Mum/2025

Shri Hans Maharaj Trust 194-D, Girgaum, Gaiwadi, Mumbai- 400 004 PAN : AAATH0162L	vs	CIT (Exemptions) Mumbai 601, 6 th Floor, Cumballa Hill MTNL TE Building, Mumbai-400 026
APPELLANT		RESPONDENT

Present for Assessee	Shri Bharat Kumar
Present for Revenue	Shri Ritesh Mishra, CIT DR

Date of hearing	15/12/2025
Date of pronouncement	17/12/2025

ORDER**Per: Shri Anikesh Banerjee, JM:**

The instant appeal of the assessee filed against the order of the Ld.Commissioner of Income-tax (Exemption), Mumbai [in short, 'Ld.CIT(E)] passed under section 12AB of the Income-tax Act, 1961 (in short, 'the Act'), date of order 26/12/2024.

2. The registry informed that the appeal is filed with a delay of 11 days. The assessee filed a condonation petition and stated that the authorized Chartered Accountant was seriously ill and was admitted in hospital for medical treatment. The copy of the discharge summary of 'Sujay Hospital' is annexed with the said condonation petition. We find there is 'sufficient cause'

Memorandum of Association/trust deed. It was further submitted that all relevant documents pertaining to the activities of the trust were duly filed before the Ld. CIT(E). In this regard, the Ld. AR drew our attention to **pages 53 to 56** of the assessee's paper book (APB), evidencing the application made along with supporting documents. The Ld. AR prayed that the matter be restored to the file of the Ld. CIT(E) for fresh adjudication de novo after considering the amended trust deed and supporting material.

5. The Ld. DR supported the impugned order of the Ld. CIT(E). However, he did not raise any specific objection to the prayer made by the Ld. AR for restoration of the matter for fresh consideration.

6. We heard the rival submissions and considered the documents available on the record. On perusal of the impugned order of Ld.CIT(E), at para 3 of the order, the Ld.CIT(E), observed as follows:-

"3. On verification of the application in Form 10AB filed by the applicant, it was found that the application was not complete, and all the documents required to be accompanying the application were not furnished. Hence, a notice was issued to the applicant vide DIN & Notice No. ITBA/EXM/F/EXM43/2024-25/1069811586(1) dated 21.10.2024 requesting the applicant to furnish the complete set of documents mentioned in Rule 17A(2). The applicant Trust has made submission on 28.11.2024 and 06.12.2024. After going through the submissions made by the applicant, it is noticed from the trust deed/MOA that point no. 3(e) of the objects are in violation of provisions of section 11 of the I.T. Act as the trust intends to apply/receive funds outside India. In view of the same, showcause was issued to the applicant in this regard vide DIN & Notice No. ITBA/EXM/F/EXM43/2024-25/1071350373(1) dated 18.12.2024. In response the applicant vide letter dated 23.12.2024 has stated that the trust has neither given nor propose to give such funds for foreign education in contravention of section 11 of the Income Tax Act, 1961 as there is no authority to incur any expenditure outside India under the trust deed."

We find that the Ld. CIT(E) has objected to clause 3(e) of the objects clause of the trust deed on the ground that it violates the provisions of section 11 of the