

Shri Swami Narayan Hari Mandir Trust

I.T.A. No. 195/Mum/2026

ITAT - Mumbai | Source extract brief | 17 source pages

Selected passages, not a complete analytical case note. Read the complete source for context and attribution.

01 FACTS OF THE CASE

"The present appeal filed by the assessee arises out of the order dated 27/12/2025 passed by the Learned Commissioner of Income Tax (Exemptions) [hereinafter the "Ld.CIT(E)"]. 2. Brief facts of the case are as under:- The assessee is a public charitable trust formed on 7/07/1995 and was granted registration under section 12A of the Act, with effect from 01/04/1998. The said registration continued to remain in force. Pursuant to the amended provisions of the Act, the assessee filed an application in Form No.10AB on 29/05/2025 before the Ld.CIT(E) seeking renewal of its registration under section 12AB of the Act." (source PDF page 1)

02 DISCUSSION BY THE HON'BLE TRIBUNAL

"We have perused the submissions advanced by both sides in light of records placed before us. 4. The impugned order passed by the Ld. CIT(E), in our considered view, suffers from a fundamental lack of application of mind both on facts and in law. The conclusion that the assessee's application in Form No. 10AB was "incomplete" is plainly contrary to the record. The assessee had furnished all documents as prescribed under Rule 17A(2), including the trust deed, registration certificate, earlier registration under section 12A, and audited financial statements. The Ld. CIT(E) has failed to identify any substantive deficiency and has instead ..." (source PDF page 13)

03 JUDICIAL DECISION

"In the result the appeal filed by the assessee stands allowed." (source PDF page 16)

04 OUTCOME — IN FAVOUR OF

Assessee, for the issues disposed of in the quoted result. Check the full reasoning for whether relief is substantive or procedural, and verify subsequent proceedings before relying on it.

05 AKHB REVIEW POINT

Read the numbered grounds and operative reasoning together. Match the statutory provision, assessment year, jurisdiction and material facts before relying on this order; check later appeals, stays and amendments.

SOURCE & VERIFICATION

[Read the supplied court / tribunal copy \(PDF\)](#)

Page references refer to the supplied PDF, not an official reporter. Authenticity and subsequent case history require separate verification.

AI DISCLOSURE

AI-assisted source extract brief. Selection and extraction may contain errors or omit material context. The selected discussion passage may include a precedent quoted within the order. No independent professional approval is claimed. Verify the attribution, complete reasoning and every material statement against the original.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, statutory version, assessment year and jurisdiction. Subsequent appeals, stays, reversals and amendments have not been checked. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.