

up by Trust Deed dt. 07-10-2021, which was registered by the Charity Commissioner on 10-03-2022. The assessee applied for provisional registration on 31-03-2022, which was granted vide order dt. 07-04-2022. Thereafter, the assessee applied for final registration vide its application in Form 10AB on 30-09-2022. The Id. CIT(E) noted that the assessee did not furnish proper evidence in support of its reply and whatever was furnished was cryptic, inadequate and non-verifiable. That is how, he refused to grant registration thereby rejecting the assessee's provisional registration granted on 07-04-2022. Aggrieved thereby, the assessee has come up in appeal before the Tribunal.

3. Having heard the rival submissions and gone through the relevant material on record, it is seen that the Id. CIT(E) required the assessee to furnish necessary details by issuing notice dated 09-01-2023. The information/details called for were furnished by the assessee. On verification of the details, the Id. CIT(E) issued another notice on 07-03-2023 pointing out certain discrepancies and called for further details. The assessee replied to such notice vide its letter dated 14-03-2023 by submitting a Note on the activities of Trust, being, Teaching Spirituality and Good manners to children on every Sunday; donation of food to the needy people

on the occasion of Mahasivaratri; donating books to Backward class Girls school; and providing food and other necessities to various poor people and handicap students. In support of such activities, the assessee also furnished necessary photographs. Copy of the assessee's reply dt. 14-03-2023 along with the necessary photographs has been placed at pages 52 onwards of the paper book. At this stage, it is pertinent to mention that the assessee was granted provisional registration only on 07-04-2022 and the details of whatever little activities it carried out from that date till the requirement by the Id. CIT(E), vide his notice dt. 07-03-2023, were duly furnished along with necessary photographs. The registration was denied by observing that "the assessee failed to comply with the provisions of section 12AB(1)(b)(i) of the Income Tax Act, 1961 and hence, the undersigned is unable to draw any satisfactory conclusion about genuineness of the activities of the assessee and has left no alternative but to reject the application". The prescription of section 12AB(1)(b)(i) is that where the application is made under sub-clause (ii) or sub-clause (iii) or sub-clause (iv) or sub-clause (v) of the said clause, the CIT(E) may call for such documents or information from the trust or institution or make

such inquiries as he thinks necessary in order to satisfy himself about— (A) the genuineness of activities of the trust or institution; and (B) the compliance of such requirements of any other law for the time being in force by the trust or institution as are material for the purpose of achieving its objects. Having seen all the documents furnished by the assessee as called for by him, the Id. CIT(E) failed to point out anything adverse either against the genuineness of the activities of the trust or the compliance of other laws. In our considered opinion, when the Trust Deed was there before the Id. CIT(E) and the assessee furnished all the necessary details of the activities carried out up to the stipulated date, there was no reason for the Id. CIT(E) to deny the benefit of registration u/s.12AB without specifically pointing out the non-fulfillment of the requisite condition(s) for the grant of registration. We, therefore, overturn the impugned order and direct to grant the registration u/s.12AB of the Act.

4. The facts and circumstances for the other appeal in respect of rejection of approval u/s.80G(5) are *mutatis mutandis* similar. The Id. CIT(E) has given the same reasons for denial of approval u/s.80G(5) as were given in his order rejecting the grant of registration u/s.12AB. Following the view taken hereinabove in

the context of appeal against registration u/s.12AB, we overturn the impugned order and direct to grant approval u/s.80G of the Act.

5. In the result, both the appeals are allowed.

Order pronounced in the Open Court on 22nd June, 2023.

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Sd/-
(R.S.SYAL)
VICE PRESIDENT

पुणे Pune; दिनांक Dated : 22nd June, 2023
सतीश

आदेश की प्रतिलिपि □ ग्रेषित/Copy of the Order is forwarded to:

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. DR, ITAT, 'A' Bench, Pune
4. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

		Date	
1.	Draft dictated on	21-06-2023	Sr.PS
2.	Draft placed before author	21-06-2023	Sr.PS
3.	Draft proposed & placed before the second member		JM
4.	Draft discussed/approved by Second Member.		JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		

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