

**IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT**

**BEFORE SHRI PAWAN SINGH, JM &DR. A.L.SAINI, AM**

आयकर अपील सं./ITA Nos.334/SRT/2023  
(निर्धारणवर्ष / Assessment Year: (2022-23)  
(Virtual Court Hearing)

Shri Akhil Hind Mahila Parishad Near Hindu Milan Mandir, Annie Besant Road, Soni Falia, Surat-395003	Vs.	The Commissioner of Income-Tax (Exemption) Ahmedabad, Room No.609, 6 <sup>th</sup> Floor, Aaykar Bhawan (Vejalpur), Nr. Sachin Tower, 100 Foot Road, Anandnagar-Prahladnagar Road, Ahmedabad-380015
स्थायीलेखासं/.जीआइआरसं/.PAN/GIR No.: <b>AABTS 4753 M</b>		
(अपीलार्थी /Appellant)		(प्रत्यर्थी /Respondent)

आयकर अपील सं./ITA No.337/SRT/2023  
(निर्धारणवर्ष / Assessment Year: (2022-23)

Surat Maisuriya Bhatia Nayi Panch, C/o Alpeshbhai S Maisuria, Maa Jwaladevi Vishva Shakti Dham, Opp. Chandrakala Dyeing Mill, Near Sub-Jail, Khatodara, Surat-395002	Vs.	The Commissioner of Income-Tax (Exemption) Ahmedabad, Room No.609, 6 <sup>th</sup> Floor, Aaykar Bhawan (Vejalpur), Nr. Sachin Tower, 100 Foot Road, Anandnagar-Prahladnagar Road, Ahmedabad-380015
स्थायीलेखासं/.जीआइआरसं/.PAN/GIR No.: <b>AABTS 3166 L</b>		
(अपीलार्थी /Appellant)		(प्रत्यर्थी /Respondent)

आयकर अपील सं./ITA No.352/SRT/2023  
(निर्धारणवर्ष / Assessment Year: (2022-23)

Shree Dashabaj Vanik Gnyati Mandal, 2, Jay Chamber, Opp. Surya Flat, Anand Mahal Road, Adajan, Surat-395009	Vs.	The Commissioner of Income-Tax (Exemption) Ahmedabad, Room No.609, 6 <sup>th</sup> Floor, Aaykar Bhawan (Vejalpur), Nr. Sachin Tower, 100 Foot Road, Anandnagar-Prahladnagar Road, Ahmedabad-380015
स्थायीलेखासं/.जीआइआरसं/.PAN/GIR No.: <b>AAHTS 6578 G</b>		
(अपीलार्थी /Appellant)		(प्रत्यर्थी /Respondent)

**आयकर अपील सं./ITA No.353/SRT/2023**  
(निर्धारणवर्ष / **Assessment Year: (2022-23)**)

Sindhu Seva Samiti, TP No.3 FP 53, Anand Mahal Road, Near Seneh Sankul Wadi, Adajan Choryasi, Surat-395009	<b>Vs.</b>	The Commissioner of Income-Tax (Exemption) Ahmedabad, Room No.609, 6 <sup>th</sup> Floor, Aaykar Bhawan (Vejalpur), Nr. Sachin Tower, 100 Foot Road, Anandnagar-Prahladnagar Road, Ahmedabad-380015
<b>स्थायीलेखासं/.जीआइआरसं/.PAN/GIR No.: AABTS 3067 J</b>		
<b>(अपीलार्थी /Appellant)</b>		<b>(प्रत्यर्थी /Respondent)</b>

निर्धारिती की ओर से /Assessee by : Shri Hiren R Vepari, C.A  
राजस्व की ओर से /Respondent by : Shri Ashok B. Koli, CIT-DR

सुनवाईकीतारीख /Date of Hearing : 11/07/2023  
घोषणाकीतारीख/Date of Pronouncement: 17/07/2023

**आदेश / ORDER**

**PER DR. A. L. SAINI, ACCOUNTANT MEMBER:**

This is bunch of four appeals filed by separate assessee-trusts, pertaining to same Assessment Year 2022-23, are directed against the separate orders passed by the Commissioner of Income-Tax(Exemption)-Ahmedabad [in short “Id. CIT(Exemption)”] wherein Ld. CIT(Exemption) has rejected the application of the assessee-trusts for recognition under section 80G of the Income Tax Act, 1961 (hereinafter referred to as ‘the Act’).

2. Since the issues involved in all these four appeals are common and identical; therefore, all the four appeals have been heard together and are being disposed of by way of this consolidated order. For the sake of convenience, the grounds as well as the facts narrated in ITA No.334/SRT/2023 for assessment year 2022-23, have been taken into consideration for deciding all these four appeals *en masse*.

3. Grounds of appeal raised by the assessee in “*lead*” case in ITA No.334/SRT/2023, are as follows:

*“(1) The CIT, Exemption was not justified in rejecting application for recognition u/s 80G.*

*(2) Without prejudice to the above, with the application u/s 80G only premised upon the rejection of application u/s 12AB and that the Tribunal setting aside the order u/s 12AB, the order appealed against rejection of application of section 80G may also be set aside.*

*(3) All of the above grounds are prejudice to one another.*

*(4) The appellant craves leave to add, alter or vary any of the grounds of appeal.”*

4. The similar and identical grounds of appeals, are raised by all the four assessee-trusts

5. Learned Counsel for the assessee, at the outset, submitted that in case of these separate assessee-trusts, the Ld. CIT(Exemption) has denied the recognition u/s 80G of the Act. In all assessee’s case, application u/s 12AB for registration of trusts were also rejected by Ld. CIT(Exemption). However, the matter relating to registration u/s 12AB of the Act, has been remitted back by this Tribunal, to the file of Ld. CIT(Exemption), to grant the registration in accordance with law. The Ld. Counsel submitted that since the Tribunal has remitted the matter back to the file of Ld. CIT(Exemption) for granting registration u/s 12AB of the Act in accordance with law therefore these appeals relating to recognition u/s 80G of the Act should also be remitted back to the file of Ld. CIT(Exemption) to grant recognition u/s 80G of the Act, after granting the registration u/s 12AB of the Act. Therefore, Ld. Counsel prayed before the Bench that all these appeals of separate assessee-trusts, should be sent back to the file of Ld. CIT(Exemption) for afresh adjudication, to grant recognition under section 80G of the Act, in accordance with law.

6. On the other hand, Ld. CIT-DR for the Revenue, has fairly agreed that since in case all assessee-trusts, the matter relating to registration u/s 12AB of the Act were already remitted back to the file of Ld. CIT(Exemption), on

account of various reasons, such as, these assessee-trusts have not explained properly, the objects of the trust and genuineness of activities of the trusts. Some cases, there were name mismatch and in case of some assessee-trusts, the additional evidences were submitted, therefore the matters were remitted back by the Tribunal to the file of Ld. CIT(Exemption) for fresh adjudication to grant registration in accordance with law. Therefore, these matters relating to recognition of application u/s 80G of the Act, should also be remitted back to the file of Ld. CIT(Exemption) for *de novo* adjudication. Therefore, this way, Ld. CIT-DR did not have any objection, if the matter should be remitted back to the file of Ld. CIT(Exemption) for *de novo* adjudication.

7. We have heard both the parties. We note that in case of these four assessee-trusts, this Tribunal has remitted the matter relating to registration u/s 12AB of the Act to the file of the Ld. CIT(Exemption), with the direction to grant the registration in accordance with law. The details of the appeals/cases remitted back to the file of the ld CIT(E ) are as follows:

- (i) Akil Hind Mahila Parishad, Vide ITA No.273/SRT/2023, order dated 13.07.2023.
- (ii) Surat Maisuriya Bhatia Navi Pench, Vide ITA No.213/SRT/2023, order dated 17.07.2023.
- (iii) Shree Dashabaj Vanik Gayatri Mandal, Vide ITA No.267/SRT/2023, order dated 17.07.2023.
- (iv) Sindu Seva Samiti, Vide ITA No.265/SRT/2023, order dated 17.07.2023.

The Tribunal noted that these above assessee-trusts have been denied registration u/s 12AB of the Act, by Ld. CIT(Exemption). The Ld. CIT(Exemption) has denied registration u/s 12AB of the Act, on account of various reasons, such as, assessee-trust has not explained the objects and

activities of the trust in a proper way. In some cases, there were mismatch in the name of trust. In some cases, assessee-trust has submitted additional evidences. Therefore, this Tribunal has remitted back the issue relating to registration u/s 12AB of the Act to the file of Ld. CIT(Exemption) to grant the registration u/s 12AB of the Act, after verification of certain details and documents.

8. We note that in order to grant recognition under section 80G of the Act, the assessee-trust should be registered u/s 12AB of the Act. If the assessee-trust is not registered 12AB of the Act, then in that circumstances, recognition under section 80G of the Act cannot be granted. Therefore, all these four appeals of different assessee-trusts, relating to recognition u/s 80G of the Act, cannot be adjudicated by us, as the issue relating to registration u/s 12AB of the Act, has been remitted back by this Tribunal, to the file of Ld CIT(Exemption). We also note that application for recognition u/s 80G of the Act can be entertained by Ld. CIT(Exemption), provided, the assessee-trust is registered u/s 12AB of the Act, since the matter relating to registration has been remitted back to the file of Ld. CIT(Exemption) therefore, we cannot adjudicate the issue relating to recognition u/s 80G of the Act; therefore, we are of the view that these four *lis* should also be remitted back to the file of Ld. CIT(exemption) to grant recognition u/s 80G of the Act in accordance with law. Accordingly, we set aside the order of Ld. CIT(Exemption) and remit the issue back to the file of Ld. CIT(Exemption) to grant recognition u/s 80G of the Act in accordance with law. The assessee-trusts are also directed to submit relevant documents and evidences, as and when would be called for by Ld. CIT(Exemption). Therefore, statistical purposes, all the four appeals of separate assessee -trusts are allowed.

9. In combined result, all four appeals filed by the separate assessee-trusts (in ITA Nos.334/SRT/2023, 337/SRT/2023, 352/SRT/2023 & 353/SRT/2023) are allowed for statistical purposes in above terms.

A copy of the instant common order be placed in the respective case file(s).

Order pronounced on 17/07/2023 by placing the result on the notice board.

**Sd/-**  
**(PAWAN SINGH)**  
**JUDICIAL MEMBER**

सूत /Surat/दिनांक/ Date: 17/07/2023

Dkp Outsourcing Sr.P.S.

**Copy of the Order forwarded to**

1. The Assessee
2. The Respondent
3. The CIT(A)
4. Pr.CIT
5. DR/AR, ITAT, Surat
6. Guard File

// True Copy //

**Sd/-**  
**(Dr. A.L. SAINI)**  
**ACCOUNTANT MEMBER**

By Order

Senior Private Secretary/Private  
Secretary/Assistant Registrar, ITAT,  
Surat