

IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT  
BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER AND  
DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER  
ITA No. 275/SRT/2023 (AY: Not Applicable)  
(Hearing in Physical Court)

The Qamar Free Library, 11/1835, Lal Mahal, Sodagarwad, Surat. <b>PAN: AAATK 5906 B</b>	Vs.	The Commissioner of Income Tax (Exemptions), Ahmedabad.
<b>APPELLANT</b>		<b>RESPONDEDNT</b>

Assessee by	Shri Suresh K. Kabra, CA
Department by	Shri Ashok B. Koli (CIT-DR)
Date of Institution of Appeal	20/04/2023
Date of hearing	28/07/2023
Date of pronouncement	31/07/2023

**Order under Section 254(1) of Income Tax Act**

**PER: PAWAN SINGH, JUDICIAL MEMBER:**

1. This appeal by the assessee-trust is directed against the order of learned Commissioner of Income Tax, (Exemptions), Ahmedabad [in short the Id. CIT(E)] dated 21/02/2023 in rejecting the application of assessee-trust for registration under Section 12AB of the Income Tax Act, 1961 (in short, the Act).

The assessee has raised following grounds of appeal:

- “1) On the facts and in the circumstances of the case and in law, the Id. CIT(Exemption) has erred to reject an application for registration merely due to mismatch the name of the trust in different documents.*
  - 2) In continuation to point No. 1, it is submitted that the appellant is in process to get correct name on record at every document of trust.*
  - 3) The Appellant urges to give an opportunity to put forth its case.*
  - 4) The appellant craves leave to add, amend, alter vary and/or withdraw any or all the above grounds of appeal.”*
2. Brief facts of the case are that the assessee is filed an application for registration under Section 12AB of the Act in Form 10AB in accordance with Rule 17A of

the Income Tax Rules, 1962, (in short, the Rules) on 12/08/2022. The assessee furnished necessary details at the time of filing application electronically/online including copy of original registration alongwith memorandum of association/constitution deed/trust deed of assessee. The assessee also furnished copy of certificate of registration and PAN and the details of activities with the audited financial statements for last two financial years. On perusal of details of assessee in different documents, the Id CIT(E) found that as per PAN/ Form-10AB the name of assessee is “KAMAR FREE LIBRARY TRUST”, however, in the certificate of registration issued by the Gujarat State Waqf Board, the name of assessee is mentioned as “THE KAMAR MUSLIM FREE LIBRARY”. Similarly, in self-certified copy of translated copy of registration certificate, appears as “THE KAMAR FREE LIBRARY”. Further, in the bank account held with the Central bank of India, the name of assessee is appearing as “QAMAR FREE LIBRARY TRUST”. Thus, there is a mismatch in the name of PAN database vis-à-vis certificate of registration. The Id. CIT(E) was of the view that the assessee has not furnished required details and decided to disposed of application on the basis of material available on record. In absence of requisite details, the verification of object of trust could not be verified. The Id. CIT(A) rejected the application of assessee for want of compliance by holding that Section 12AB of the Act makes it clear that before granting registration, he has to satisfy himself about genuineness of the activities of the trust and to verify that activities are in consonance with object of the trust or institution. Aggrieved

by the order of ld. CIT(E), the assessee has filed present appeal before this Tribunal.

3. We have heard the submissions of learned Authorized Representative (ld. AR) of the assessee and the learned Commissioner of Income Tax-Departmental Representative (ld. CIT-DR) for the revenue. The ld. AR of the assessee submits that the assessee furnished complete details while filing/uploading required details at the time of filing of application. The ld. AR of the assessee submits that they have furnished copy of trust deed, registered under the provisions of Bombay Public Trust Act, bearing registration No. B-99-Surat. Same registration number is mentioned in all evidences of assessee trust about its activities. The ld. AR of the assessee submits that the assessee is an educational and religious trust. The trust is in existence from 1952, it was registered with Charity Commissioner on 20.12.1952 under the provisions of Bombay Public Trust Act. There is no change in the object and activities of the assessee-trust. The name of trust was wrongly mentioned due to inadvertence. The correct name of the assessee is "THE QAMAR FREE LIBRARY". The different name is mentioned due to inadvertence, the ld. CIT(E) rejected the application instead of considering it in a broad way. The ld. AR of the assessee submits that he has filed copy of PAN card of assessee, registration certificate under the provisions of Bombay Public Trust Act having registration No. B-99-Surat. The assessee is filing its return of income by with PAN: AAATK 5906 B. The audited financial statement also mentioned the registration number and the name of assessee trust and PAN. The trust deed also clearly mentioned the name of

assessee trust. The ld. AR of the assessee submits that the application of assessee was rejected in a mechanical way without seeking any clarification for explanation from the assessee. The ld. AR of the assessee submits that the assessee has fulfilled all the conditions and appeal of assessee may be allowed.

4. In alternative submission, the ld. AR of the assessee submits that the matter may be restored back to the file of ld. CIT(E) with direction to consider the application of assessee afresh and to pass the order in accordance with law. The ld. AR of the assessee submits that he is ready to make correction in the Form-10AB and at other places with the satisfaction of ld. CIT(E).
5. On the other hand, the ld. CIT-DR for the revenue submits that there was a mismatch in various documents. The assessee has given different name in Form-10AB, which is not matching with the name mentioned in registration certificate as well as in trust deed or PAN. The ld. CIT(A) while rejecting application due to mismatch of name in different evidences. The object and activities of the assessee was not verified by the ld. CIT(E). The ld. CIT-DR submits that in case, if the Bench of view that the assessee deserve any relief, the matter may be restored back to the file of ld. CIT(E) to examine the object of assessee and genuineness of the activities undertaken by the assessee trust and to examine any other requirement, if the assessee fulfills such condition.
6. We have considered the submissions of both the parties and have gone through the order of ld. CIT(E) carefully. We find that the ld. CIT(E) in para 7 of his order, has accepted that the assessee has filed/attached/uploaded trust deed and details regarding the registration with Charity Commissioner with translated

copy. The ld. CIT(E) was of the view that there is a mismatch in the name of assessee in PAN/Form-10AB and in translated copy of registration deed. We find that such mistake may be inadvertent otherwise the registration number and PAN and the object of assessee are not in dispute. The assessee is in existence from 1952 and registered under the provisions of Bombay Public Charitable Trust vide registration No. B-99 Surat, and after enforcement of Wakf Act, 1995 and on constituting Wakf Board on 02/12/1996 all trust of category 'B' are govern by Gujarat Wakf Board. Considering the fact that the basic ground of rejection of application under section 12AB was mismatch in the name of assessee vis-à-vis name shown in PAN, Application under Form 10AB, and Trust deed, which is not intentional or deliberate but may due to inadvertence, otherwise the registration number with Charity Commissioner and PAN is not in dispute.

7. We find that the assessee was not given opportunity either to explain the mismatch or to get such mismatch to correct, thus, in our view, the assessee deserve one more opportunity to correct their name, wherever required, therefore, we deem it appropriate to restore the issue back to the file of ld. CIT(E) reconsider the registration of assessee under Section 12AB of the Act afresh and pass order in accordance with law. Needless to direct that before deciding the application afresh, the ld. CIT(E) shall grant opportunity of correcting the mismatch in the name and also to allow to make further submission to prove the object of assessee-trust and its activities. The assessee

is also directed to file/furnish any other necessary information if so desired. In the result, this appeal of assessee is allowed for statistical purposes.

8. Order pronounced on 31/07/2023 in open court.

Sd/-  
**(Dr. ARJUN LAL SAINI)**  
**ACCOUNTANT MEMBER**

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

Surat, Dated: 31/07/2023

*\*Ranjan*

Copy to:

1. Assessee –
2. Revenue -
3. CIT
4. DR
5. Guard File

By Order

Sr. Private Secretary, ITAT Surat