

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'A' अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
"A" BENCH, AHMEDABAD

BEFORE MRS. ANNAPURNA GUPTA, ACCOUNTANT MEMBER
AND MS. SUCHITRA R. KAMBLE, JUDICIAL MEMBER

ITA No. 830/Ahd/2019

निर्धारण वर्ष/Assessment Year: 2018-19

Ramlala Charitable Trust, Ground Floor, Post Valsad Pardi, Valsad-380001 PAN : AACTR 0946 G	Vs.	Commissioner of Income-tax (Exemptions), Ahmedabad
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
Assessee by :	Shri M.K. Patel, AR	
Revenue by :	Shri Akhilendra Pratap Yadav, CIT-DR	

सुनवाई की तारीख/Date of Hearing : 19.02.2024
घोषणा की तारीख /Date of Pronouncement: 21.02.2024

आदेश/ORDER

PER ANNAPURNA GUPTA, ACCOUNTANT MEMBER:

This appeal filed by the assessee is against the order of the learned Commissioner of Income-tax (Exception), Ahmedabad [hereinafter referred to as "ld. CIT(Exemption)"] dated 18.04.2019 denying grant of registration under Section 80G(5) of the Income-tax Act, 1961 (hereinafter referred to as "the Act").

2. The assessee has raised the following grounds of appeal:-

"1. That on facts, and in law, the learned CIT(E), Ahmedabad has grievously erred in rejecting the approval u/s 80G(5) of the Act.

2. Having regard to the facts and circumstances of the case of your appellant, the relief claimed in Ground No.1 is allowed."

3. A perusal of the order of the ld. CIT (Exemption) reveals that the assessee's application for registration of the trust u/s 80G(5) of the Act was

rejected noting the fact from the audited accounts of the assessee-trust for Financial Years (FYs) 2015-16 to 2017-18 that religious expenses incurred were more than 5% of its total receipts, being to the tune of approximately 60% in the three years. The Id. CIT(Exemption), therefore, held that as per the provisions of Section 80G(5)(b) of the Act, the trust was not eligible for registration/approval u/s. 80G(5) of the Act. The Id. Counsel for the assessee, during the course of hearing before us, was unable to controvert the findings of the Id. CIT(Exemption), both on facts and on law. In view of the above, we see no reason to interfere in the order of the Id. CIT(Exemption) denying grant of approval to the assessee-trust u/s 80G(5) of the Act. The appeal of the assessee is accordingly dismissed.

4. In effect, the appeal of the assessee is dismissed.

Order pronounced in the open Court on 21/02/2024 at Ahmedabad.

Sd/-

(SUCHITRA R. KAMBLE)
JUDICIAL MEMBER

Ahmedabad; Dated 21/02/2024

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आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. **अपीलार्थी** / The Appellant
2. **प्रत्यर्थी** / The Respondent.
3. **संबंधित आयकर आयुक्त** / Concerned CIT
4. **आयकर आयुक्त (अपील)** / The CIT(A)-
5. **विभागीय प्रतिनिधि, अधिकरण अपीलीय आयकर** , /DR,ITAT, Ahmedabad,
6. **गार्ड फाईल** /Guard file.

Sd/-

(ANNAPURNA GUPTA)
ACCOUNTANT MEMBER

आदेशानुसार/ BY ORDER,

TRUE COPY

सहायक पंजीकार (Asstt. Registrar)
 आयकर अपीलीय अधिकरण
 ITAT, Ahmedabad