

□□□□ □□□□□□ □□□□□□, □□□□□□□□ □□□

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**Hyderabad ' A' Bench, Hyderabad**

**BEFORE SHRI LALIET KUMAR, JUDICIAL MEMBER AND**  
**SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER**

आ.अपी.सं / **ITA No.443/Hyd/2024**  
(निर्धारण वर्ष / Assessment Year: 2024-25)

Om Sri Krishna Goshala Welfare Society, Khammam, Telangana. PAN: AABAO0719L	<b>Vs.</b>	Income Tax Officer (Exemptions), Ward 1(3), Hyderabad.
(Appellant)		(Respondent)
निर्धारिती द्वारा / Assessee by:		Shri Y.V. Bhanu Narayan Rao, C.A.
राजस्व द्वारा / Revenue by::		Ms. TH Vijaya Lakshmi, CIT-DR
सुनवाई की तारीख / Date of hearing:		03.07.2024
घोषणा की तारीख / Pronouncement:		04.07.2024

**आदेश / ORDER**

**PER SHRI LALIET KUMAR, J.M:**

This appeal is arising out of the order passed by the Ld. Commissioner of Income Tax (Exemption) ["Ld.CIT(E)], Hyderabad Dt.26.2.2024, thereby the assessee's application for seeking the Registration u/s.12AB of Income Tax Act, 1961 ("the Act") has been rejected by the Ld. CIT(E).

2. The assessee has raised the grounds in the present appeal as under :

*“ 1. On the facts and in the circumstances of the case the order of the learned CIT (Exemptions), Hyderabad rejecting the application filed for registration u/s 12AA of the IT Act, 1961 is erroneous and bad in law.*

*2. On the facts and in the circumstances of the case, the learned CIT(Exemptions), Hyderabad ought to have granted registration u/s 12AB of the IT Act, 1961 as sought by the appellant Society.*

*3. On the facts and in the circumstances of the case, the learned CIT(Exemptions), Hyderabad ought to have considered the fact that the Appellant Society had already attached the requisite information viz., note on activities, certificate of registration, copy of bye-laws along with the application filed in Form 10AB requesting registration u/s. 12AB of the Act, and ought to have granted registration instead of rejecting the same as non-maintainable only for the reason that information/documentary evidence has not been produced for verification.*

*4. Any other ground or grounds that the appellant may urge at the time of hearing.”*

3. It is the contention of the assessee before us that the assessee had filed all the documents along with Form 10AB seeking Registration u/s.12AB of the Act. The Ld. CIT(E) has failed to consider those documents and wrongly recorded that the assessee had not filed the requisite information / documents which were necessary for grant of Registration u/s.12AB of the Act.

4. Per contra the Learned Departmental Representative submitted that the assessee had not filed any document and not appeared before the assessing authorities despite issue of notices by the Ld. CIT(E). He requested the Bench to dismiss the appeal of the assessee.

5. We have heard both sides and perused the material available on record. In the present case, the assessee had provided copy of Memorandum of Association and other documents at the time of filing the application for Registration u/s.12AB of the Act. However, the application for Registration was rejected for the reason that the assessee had not filed such document. In our view, it is the bounden duty of the assessee to file such document or information as may be called for by the competent authority at the time of processing the application for registration with a view to verify the genuineness of the activities of the society and also find out whether the assessee has complied such requirement of any other law as are material for the purpose of achieving the society's object. The order of the Id.CIT(Exemptions) clearly shows that the assessee has not filed the document despite called upon by the authority and as such, the Id.CIT(E) has rejected the application for exemption.

6. Since the Id.AR has expressed his willingness to file all the documents before the authorities below, we deem it appropriate to remand back the matter to the file of Id.CIT(E) with a direction to consider the documents already on record and call upon any other documents which the Id.CIT(E) feel appropriate and necessary to find out the genuineness of the activities and objects of the assessee. The assessee is also directed to provide and file such information and documents, as may be called upon by the Id.CIT(E). The Id.CIT(E) is directed to decide the issue in accordance with law after affording the opportunities of hearing to the assessee. With the above said observation, the appeal of the assessee is allowed for statistical purposes.

7. In the result, the appeal filed by the assessee is allowed for statistical purposes.

**Order pronounced in the open Court on 4<sup>th</sup> July, 2024.**

Sd/-  
(MADHUSUDAN SAWDIA)  
ACCOUNTANT MEMBER

Sd/-  
(LALIET KUMAR)  
JUDICIAL MEMBER

Hyderabad.

Dated: 04.07.2024.

\* *Reddy gp*

**Copy of the Order forwarded to :**

1. Om Sri Krishna Goshala Welfare Society, 2-4-65,  
Dabala Bazar, Khammam-507 003
2. ITO, Ward 1(3), Hyderabad.
3. The CIT (Exemption), Hyderabad.
4. Pr. CIT, Hyderabad.
5. DR, ITAT, Hyderabad.
6. Guard file.

BY ORDER,

//True Copy//