

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH, CHENNAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.: 1361 & 1362/CHNY/2024

M/s. Rya Metro Star Trust,
Prakash Presidium,
110, M G Road,
Nungambakkam,
Chennai – 600 034.

The Commissioner of
Income Tax (Exemption),
Chennai

PAN: AACTR 7819J

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri Kamal Chordia, FCA

प्रत्यर्थी की ओर से/Respondent by

: Shri Nilay Baran Som, CIT

सुनवाई की तारीख/Date of Hearing

: 22.07.2024

घोषणा की तारीख/Date of Pronouncement

: 22.07.2024

आदेश /ORDER

PER MAHAVIR SINGH, VICE PRESIDENT:

These appeals by the assessee are arising out of the orders of the Commissioner of Income Tax (Exemption), Chennai dated 21.03.2024 & 14.03.2024, rejecting applications in Form No.10AB filed for seeking registration/approval/recognition u/s.12A(1)(ac)(iii) and clause (iii) of first proviso to sub-section (5) of section 80G of the Income Tax Act, 1961 (hereinafter the 'Act') respectively.

2. The only common issue in these two appeals of assessee is as regards to the order of CIT(E) rejecting the application filed by assessee in Form No.10AB u/s.12A(1)(ac)(iii) seeking registration u/s.12AB of the Act for the reason that assessee has selected religious cum charitable object in Column No.5 of Form No.10AB which was typographical error. For this, assessee has raised various grounds which need not be reproduced.

3. We have heard rival contentions and gone through facts and circumstances of the case. We noted that the CIT(E) rejected the assessee's claim of registration only on one premise that in the application filed in Form No.10AB, the nature of activities mentioned by the trust as charitable but in object clause, it is mentioned religious as one of the objects. Before CIT(E), assessee accepted the mistake and requested for registration as charitable trust ignoring the religious object mentioned in application in Form No.10AB. Now before us, the Id.AR for the assessee only stated that the objects mentioned in the trust deed are charitable objects only and there is no religious object.

4. When this was pointed out to Id.CIT-DR, he could not controvert the above fact situation.

5. We noted that the CIT(E) should examine the trust deed and then find out whether assessee is a charitable or religious trust. But for the purpose of registration u/s.12AB, there can be charitable as well as religious activities and the trust has to be registered but for the purpose of section 80G, there cannot be religious trust. However, in any case, the CIT(E) has to examine the trust deed and accordingly decide the issue. Hence, we set aside the orders of CIT(E) and remand the matter back to his file for fresh adjudication after verifying the trust deed and objects mentioned in the trust deed. Accordingly, both the appeals of the assessee are allowed for statistical purpose.

6. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open court at the time of hearing on 22nd July, 2024 at Chennai.

Sd/-

(मनोज कुमार अग्रवाल)

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(महावीर सिंह)

(MAHAVIR SINGH)

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 22nd July, 2024

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त /CIT, Chennai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF.