

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

Before Shri Waseem Ahmed, Accountant Member and
Shri Soundararajan K., Judicial Member

ITA No. 353/Coch/2023
(Assessment Year: 2022-23)

Farook Islahi Trust Farook Hospital Complex Farook P.O. Kozhikode 673631 [PAN: AAATF4764G]	vs.	Income Tax Officer (Exemption) Ward - 2, Kozhikode
(Appellant)		(Respondent)

Appellant by:	----- None -----
Respondent by:	Shri Sanjit Kumar Das, CIT-DR

Date of Hearing:	30.09.2024
Date of Pronouncement:	03.10.2024

ORDER

Per Bench

This appeal filed by the assessee is directed against the order of the Commissioner of Income Tax (Exemption), Kochi dated 24.03.2023 for Assessment Year (AY) 2022-23.

2. At the outset, we note that the Commissioner of Income Tax (Exemption) has rejected the application for registration u/s. 12A of the Act without considering the modification of the trust deed dated 14.08.2019, particularly clauses 16 to 20 of such modified trust deed. Accordingly in the interest of justice and fair play, we set aside the issue to the file of the Commissioner of Income Tax (Exemption) for fresh adjudication as per the provisions of law after taking note of the modified trust deed, placed in the

paper book. Hence, the ground of appeal of the assessee is hereby allowed for statistical purposes.

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

Order pronounced on 03rd October, 2024 under Rule 34 of The Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-
(Soundararajan K.)
Judicial Member

Sd/-
(Waseem Ahmed)
Accountant Member

Cochin, Dated: 03rd October, 2024

n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

Assistant Registrar
ITAT, Cochin