

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

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER  
AND  
SHRI SOUNDARARAJAN K., JUDICIAL MEMBER**

<b>ITA No. 365/Coch/2024</b>
<b>Assessment Year : 2024-25</b>

M/s. C H Muhammed Koya Memorial Charitable Centre, Opp. Hosdurg Town Juma Masjid, Hosdurg, Kanhangad, Kerala - 671 315. <b>PAN: AAEAC7523R</b>	<b>Vs.</b>	The Commissioner of Income Tax (Exemption), Kochi.
<b>APPELLANT</b>		<b>RESPONDENT</b>

Assessee by	:	Shri Arun Raj S, Advocate
Revenue by	:	Smt. Girly Albert, Snr. DR

Date of Hearing	:	01-10-2024
Date of Pronouncement	:	28-10-2024

**ORDER**

**PER BENCH**

This is an appeal filed by the assessee challenging the order of the Ld.CIT(E), Kochi in which the Ld.CIT(E) had rejected the application filed by the assessee in form 10AB for registration u/s. 12A of the act.

**2.** The brief facts of the case are that the assessee is a charitable trust and therefore filed an application for registration u/s. 12A of the Act by enclosing the documents. The Ld.CIT(E) had issued a notice on 05/01/2024 seeking various details in order to consider the application.

**3.** The assessee also vide his letter dated 02/02/2024 had submitted the required details. In the said reply, the assessee also referred the copy of the memorandum of association and byelaw and explained the various clauses in detail which are mandatory in the trust deed. Along with the reply, the assessee also submitted the details of the donors for the period from 01/04/2021 to 31/03/2022. The Ld.CIT(E) without considering the said reply and documents filed along with the reply had rejected the application by simply stating that the trust deed do not contain all the mandatory clauses. The Ld.CIT(E) further stated that the explanation with regard to the foreign contributions is also vague and the genuineness of the claim is not supported by any valid documentary evidence. As against the said order the assessee filed this present appeal and contended that all the mandatory clauses were incorporated in the trust deed and also no donation was received from the foreigners and therefore there is no requirement to get approval from the foreign contributions regulatory authority.

**4.** At the time of hearing, the Ld.AR draw our attention to various clauses in the trust deed and contended that all the mandatory requirements are complied with. Further, the Ld.AR submitted that no foreign contribution was received during the year and the foreign country name has been mentioned in some of the donors name only to identify them whereas the contributions were received in India through their relatives.

The Ld.DR relied on the order of the Ld.CIT(E).

**5.** We have heard the arguments by both sides and perused the materials available on record.

**6.** The Ld.CIT(E) has not stated anything about the specific mandatory requirements in the trust deed. We have also perused the trust deed and we do not find any infirmity in the trust deed submitted by the assessee. Further, the list of donors furnished by the assessee shows the names of the donors with their local address but in order to identify them, their country

name was mentioned in bracket and therefore we are also accepting the argument made by the Ld.AR to the effect that no direct foreign contributions were received by the assessee.

**7.** By taking into the fact that the details were available in the trust deed and also the fact that there are no foreign contributions, we are inclined to set aside the order of the Ld.CIT(E) and remit the issue to its file for considering the application afresh after giving a reasonable opportunity of being heard to the assessee.

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

Order pronounced in the open court on 28<sup>th</sup> October, 2024.

Sd/-  
(WASEEM AHMED)  
Accountant Member

Sd/-  
(SOUNDARARAJAN K.)  
Judicial Member

Bangalore,  
Dated, the 28<sup>th</sup> October, 2024.  
/MS /

Copy to:

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|---------------|---------------------|
| 1. Appellant  | 2. Respondent       |
| 3. CIT        | 4. DR, ITAT, Cochin |
| 5. Guard file | 6. CIT(A)           |

By order

Assistant Registrar,  
ITAT, Cochin