

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

Before Shri Satbeer Singh Godara, Judicial Member and
Shri Amarjit Singh, Judicial Member

ITA No. 422/Coch/2023
(Assessment Year: 2023-24)

Sevabharathi Erumely Sabarimala Ayyappa Seva Samajam Building Erumely South, Kottayam 686509 [PAN: ABMAS5322D]	vs.	Commissioner of Income Tax (Exemption), Kochi
(Appellant)		(Respondent)

Appellant by:	Shri Prasantha Sreenivas, CA
Respondent by:	Dr. S. Pandian, CIT-DR

Date of Hearing:	22.08.2024
Date of Pronouncement:	23.10.2024

ORDER

Per Bench

This assessee's appeal for A.Y. 2023-24 arises against the Commissioner of Income Tax (Exemption), Kochi's DIN & Notice No. ITBA/EXM/F/EXM45/2022-23/1051694330(1) dated 30.03.2023 in proceedings u/s80G of the Income Tax Act, 1961 (the Act).

Heard both the parties. Case file perused.

2. It emerges during the course of hearing that the learned Commissioner of Income Tax (Exemption) has refused section 80G registration application in assessee's case thereby concluding that its relevant trust deed clauses of objectives failed to satisfy the statutory conditions therein. Learned CIT-DR vehemently

submits in light of the Commissioner of Income Tax (Exemption)'s findings under challenge in para 3 thereof that the mandatory clauses such as area of operation, beneficiary, investment, audit, management and dissolution clauses in the said trust deed are found to be missing all together.

3. Learned counsel, on the other hand, submits that the assessee has been wrongly denied the impugned registration once the very material has been considered and accepted in section 12AA registration granted on 30.03.2023.

4. Faced with this situation, we deem it appropriate to restore the assessee's instant section 80G registration appeal back to the learned Commissioner of Income Tax (Exemption) for his afresh adjudication within three effective opportunities of hearing after verifying all the relevant facts. Ordered accordingly.

5. This assessee's appeal is allowed for statistical purposes.

Order pronounced in the open court on 23rd October, 2024.

Sd/-
(Amarjit Singh)
Accountant Member

Sd/-
(Satbeer Singh Godara)
Judicial Member

Cochin, Dated: 23rd 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