

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'D' BENCH, CHENNAI
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री जगदीश, लेखा सदस्य के समक्ष ।
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri Jagadish, Accountant Member

आयकर अपील सं./I.T.A. No.2041/Chny/2024

Historical Cars Association of India,
144/7, Rayala Techno Park, Old
Mahabalipuram Road, Kottivakkam,
Chennai 600 041.

Vs. The Commissioner of
Income Tax (Exemption),
Chennai.

[PAN:AAFCH2422M]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : None

प्रत्यर्थी की ओर से/Respondent by : Shri A. Sasikumar, CIT

सुनवाई की तारीख/ Date of hearing : 06.11.2024

घोषणा की तारीख /Date of Pronouncement : 13.11.2024

आदेश /O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order dated 28.06.2024 passed by the Id. Commissioner of Income Tax (Exemption), Chennai.

2. We find no representation on behalf of the assessee nor any application filed seeking adjournment. Thus, the assessee called absent and set exparte. We proceed to decide the appeal on merits after hearing the Id. DR basing on the material available on record.

3. The assessee by name, Historical Cars Association of India, filed an application dated 15.12.2023 in Form 10AB under Rule 11AA of the Income Tax Rules, 1962 seeking approval under section 80G(5)(iv)(B) of the Income Tax Act, 1961 ["Act" in short]. The Id. CIT(E) requested the assessee to furnish Note on activities and Annual Accounts/Financial statements, certified copies of important documents for verification. The Id. CIT(E) noticed some inconsistencies in the details submitted by the assessee. The Id. CIT(E) issued show-cause notice to the assessee why the application in Form 10AB should not be rejected for the reasons, which are reflecting in pages 4 and 5 of the impugned order. According to the Id. CIT(E), the assessee filed explanation contending that the preservation of monuments or places or objects of artistic or historic interest can be correlated and linked with the objects preservation like vintage cars which are over and above 50-100 years old comes under sporting activity. The Id. CIT(E) discussed about the ancient monuments at page 6 of the impugned order and held that conducting historic cars rally does not fit into the definition of charitable purposes as defined under section 2(15) of the Act . Further, the Id. CIT(E) observed that the assessee's application under Form 10AB seeking regular registration under section 12AB of the Act was rejected and in view of the same, the

present application Form 10AB seeking approval under section 80G of the Act was rejected.

4. Before us, nothing was brought on record challenging the action of the Id. CIT(E) in rejecting the application for seeking approval under section 80G of the Act and also the status of rejection registration under section 12A/12AA/12AB of the Act. On perusal of the impugned order, we find that the assessee itself contended that preservation of monuments or places or objects of artistic or historic interest are fall under the definition of charitable purpose, but, however, nothing was brought on record before the Id. CIT(E) in support of the same. The Id. CIT(E) discussed the relevant provisions as inserted by Finance (No.2) Act, 2009 that “ancient monument” means any structure, erection or monument, or any tumulus or place of interment, or any cave, rock-sculpture, inscription of monolith, which is of historical, archaeological or artistic interest, or any remains thereof and includes:

- (a) the site of an ancient monument;
- (b) such portion of land adjoining the site of an ancient monument as may be required for fencing or covering in or otherwise preserving such monument; and
- (c) the means of access to and convenient inspection of an ancient monument – The Ancient Monuments Preservation Act, 1904.

5. However, we find that the activity of the assessee in conducting historic cars rally etc. does not fit into the definition of charitable purpose as defined under section 2(15) of the Act as also noted by the Id. CIT(E) and before us, nothing was brought on record to substantiate the claim of the assessee. Further, when there is no registration under section 12AB of the Act, no approval under section 80G of the Act could be granted. Therefore, in the absence of registration under section 12AB of the Act, and also with the reasons recorded by the Id. CIT(E), we find no infirmity in the order of the Id. CIT(E) of rejecting application in Form 10AB seeking approval under section 80G of the Act. Thus, the grounds raised by the assessee are dismissed.

6. In the result, the appeal filed by the assessee is dismissed.

Order pronounced on 13th November, 2024 at Chennai.

Sd/-
(JAGADISH)
ACCOUNTANT MEMBER

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Chennai, Dated, 13.11.2024

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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