

आयकर अपीलीय अधिकरण, हैदराबाद पीठ में
**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "A" , HYDERABAD**

**BEFORE
SHRI MANJUNATHA G.
HON'BLE ACCOUNTANT MEMBER**

**AND
SHRI K. NARASIMHA CHARY
HON'BLE JUDICIAL MEMBER**

ITA No.946/Hyd/2024		
Assessment Year: 2024-25		
Saut Al Quran Charitable Trust, Hyderabad. PAN : ABHTS7812G. (Appellant)	Vs.	The Commissioner of Income Tax, (Exemptions), Hyderabad. (Respondent)
Assessee by:	Shri Mohd. Afzal, Advocate	
Revenue by:	Shri B. Bala Krishna, CIT-DR	
Date of hearing:	20.11.2024	
Date of pronouncement:	20.11.2024	

ORDER

PER MANJUNATHA G. A.M:

This appeal filed by the assessee is directed against the order of learned Commissioner of Income Tax (Exemption), Hyderabad, passed on 22.07.2024, for the assessment year 2024-25.

2. The brief facts of the case are that appellant namely, Saut Quran Charitable Trust, filed an e-application in Form 10AB for registration under Section 12AB of the Income Tax Act, 1961. The Ld.CIT(E) issued a notice dated 26.04.2024 requiring the appellant to provide its Memorandum of Association/Trust Deed and furnish a detailed reply to specific queries. The appellant submitted the requested information. Subsequently, on 18.05.2024, another notice was issued for additional details, but the appellant failed to respond for the same. Hence, a final opportunity was provided through a notice dated 11.07.2024, which also went unanswered. Due to the non-submission of mandatory information and the time-bound nature of the application, the Ld. CIT(E), on 22.07.2024, passed an order under Section 12AB(1)(b)(ii), rejecting the Form 10AB application filed by the assessee, as infructuous and non-maintainable.

3. Aggrieved by the order of Ld.CIT(E), the assessee is now in appeal before us.

4. Before us, the learned counsel for the assessee Shri Mohd. Afzal, Advocate submitted that the Ld.CIT(E) erred in rejecting the application filed by the assessee in form 10AB for registration u/s 12A of the Act, without considering the submissions of the assessee in response to notice dt.26.04.2024. Therefore, he submitted that to give one more opportunity to the assessee to

justify its case, the matter may be remanded back to the file of Ld.CIT(E).

5. The ld.DR Shri B.Bala Krishna, CIT-DR, on the other hand, supporting the order of Ld.CIT(E) submitted that the assessee has made partial submission, and further submissions were not made when the Ld.CIT(E) issued notices on 18.05.2024 and 11.07.2024. Therefore, the Ld.CIT(E) left with no option, has rejected the application filed by the assessee for registration u/s 12AB of the Income Tax Act, 1961, however, he fairly agreed that the matter be remanded back to the file of Ld.CIT(E) for their consideration.

6. We have heard both parties, perused the material available on record and gone through the orders of the authorities below. There is no dispute with regard to the fact that although the appellant did not submit relevant details in response to notice dt.18.05.2024 within the time permitted for making submission, but the appellant has filed certain details in response to notice dt.26.04.2024 and failed to respond to the subsequent notices issued by the Ld.CIT(E) in support of application filed by the assessee. Although, the submission filed by the assessee in response to notice 26.04.2024 was available before the Ld.CIT(E), before he passed this order, but the Ld.CIT(E) rejected the application filed by the assessee in Form 10AB, as not

maintainable, without considering the relevant details filed by the assessee. Therefore, we have to consider the contention of the learned counsel for the assessee that the matter needs to go back to the file of Ld.CIT(E) to give another opportunity of hearing to the assessee to submit relevant details. Thus, we set aside the order passed by the Ld.CIT(E) and restore the application filed by the assessee to the file of Ld.CIT(E) and also direct the Ld.CIT(E) to consider the application filed by the assessee seeking registration u/s 12AB of the Act, after providing reasonable opportunity of hearing to the assessee to submit relevant details. Needless to say, the assessee shall file relevant details as and when called for by the Ld.CIT(E) without seeking unnecessary adjournments.

7. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the Open Court on 20th November, 2024.

Sd/- (K. NARASIMHA CHARY) JUDICIAL MEMBER	Sd/- (G. MANJUNATHA) ACCOUNTANT MEMBER
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Hyderabad, dated 20.11.2024.
TYNM/Sr.P.S.

Copy to:

S.No	Addresses
1	Saut Al Quran Charitable Trust, H.No.8-1-398/PM/225/JBR, Ashiyana/6 th Floor, Paramount Colony, Golconda, Tolichowki – 500008, Hyderabad, Telangana.
2	The Commissioner of Income Tax (Exemption), Hyderabad.
3	CIT(Exemptions), Hyderabad / PCIT (Exemptions), Hyderabad.
4	DR, ITAT Hyderabad Benches
5	Guard File

By Order