

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

**Before Shri Inturi Rama Rao, Accountant Member
&
Shri Prakash Chand Yadav, Judicial Member**

ITA No.384/Coch/2023 : Asst.Year 2023-2024

Sree Vivekananda Educational and Charitable Trust Akkikavu Post Thrissur – 680 519 PAN : AAGTS9669H.,	v.	The Income Tax Officer Exemption Ward Thrissur.
(Appellant)		(Respondent)

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

Date of Hearing : 18.11.2024	Date of Pronouncement : 29.11.2024
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ORDER

Per Prakash Chand Yadav, JM :

The present appeal of the assessee arising from the order of the learned Pr.Commissioner of Income-tax (Exemption) dated 30thMarch, 2023 and relates to the denial of 12A registration.

2. Short facts giving rise to the filing of the present appeal are like that the assessee is a charitable trust and was granted 12A registration earlier by the CIT, Thrissur on 31stMay, 2010. Thereafter, the assessee has made a fresh application as per the newly inserted sec.12A(1)(ac) of the Act. The application filed by the assessee has been dismissed by the CIT(E) on the ground that the assessee failed to incorporate the mandatory

clauses such as audit of the trust and other clause in the trust deed.

3. Aggrieved with the order of CIT(E), the assessee has come up in appeal before us and contended that the order of the CIT(E) is liable to be set aside because the CIT(E) has not considered the facts of the case in totality.

4. The learned Departmental Representative relied upon the orders of the authorities below.

5. After considering the rival submissions, we observe that the impugned order of the CIT(E) is a very cryptic order. The grant of 12A registration, since it relates to the public at large, is a quasi-judicial function in our view. Therefore, a quasi-judicial function to be discharged with great cautious and after considering the facts and circumstances in their true spirit. Therefore, we set aside the order of the CIT(E) and restore the matter to the file of CIT(E) for considering it afresh and to decide the matter in accordance with law. It is settled position of law that at the time of registration of sec.12A, the granting authority has to see the nature of the objects whether the objects are charitable in nature and incorporate the benefit of public at large as well as the genuineness of the activities of applicant and then only the authority can take a decision whether 12A registration is to be granted or not. In view of this finding, the order of the CIT(E) is set aside and the matter is restored to the file of the CIT(E).

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

Order pronounced on this 29th day of November, 2024.

Sd/-
(Inturi Rama Rao)
ACCOUNTANT MEMBER

Sd/-
(Prakash Chand Yadav)
JUDICIAL MEMBER

Cochin; Dated : 29th November, 2024.
Devadas G*

Copy to :

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

Asst.Registrar/ITAT, Cochin