

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

**BEFORE SHRI INTURI RAMA RAO, AM  
AND SHRI PRAKASH CHAND YADAV, JM**

**ITA No. 492/Coch/2024**

Calicut Charitable Trust  
5/3068Q Hira Centre  
Post Box No. 833, Mavoor Road  
Calicut 673004  
[PAN: AAATC5798D]

..... Appellant

Vs.

Commissioner of Income Tax (Exemption)  
Old Railway Station Road  
Ernakulam 682018

..... Respondent

Appellant by: ----- None -----

Respondent by: Shri Sanjit Kumar Das, CIT-DR

Date of Hearing: 21.11.2024

Date of Pronouncement: 09.12.2024

**ORDER**

**Per: Inturi Rama Rao, AM**

This appeal filed by the assessee is directed against the order of the Commissioner of Income Tax (Exemption), Kochi dated 04.04.2024 passed u/s. 12AA of Income Tax Act, 1961 (hereinafter "the Act").

2. Brief facts of the case are that the applicant is a trust formed with the object of providing education and medical relief. The

assessee trust obtained provisional registration u/s. 80G of the Act on 07.04.2022. in Form 10AC. Subsequently the applicant filed an application for final registration in form 10AB on 12.10.2023.

3. On receipt of the said application, the learned CIT (Exemption), after considering the application, called for certain clarifications and information with respect to various queries. In response the applicant requested for an adjournment. The CIT (Exemption), Kochi, without considering the request, issued a show cause notice fixing the hearing on 22.04.2024. But the applicant did not appear on the date of hearing. Therefore, the CIT (Exemption) rejected the application for final registration in form 10AB.

4. Being aggrieved, assessee is in appeal before the Tribunal.

5. When the appeal was called none appeared on behest of the assessee nor there any application for adjournment. Therefore, we proceed to dispose the appeal after hearing the learned CIT-DR.

6. At the outset we find that the CIT(A) dismissed the appeals *in limine* for non-prosecution without considering the objects of the assessee trust. It is settled position of law that the CIT(A) is bound to dispose of the issues in appeal on merits by adverting to the facts of the facts of the case and discussing the legal position governing the issue in appeal. However, in the present case the CIT (Exemption) merely dismissed the appeal *in limine*, contrary to the settled position of law. Therefore, we remand the matter back to the file of CIT (Exemption) with a direction to dispose of the appeals on merits in accordance with law after providing opportunity of hearing to the assessee.

7. This assessee's appeals are allowed for statistical purposes.

Order pronounced in the open court on 9<sup>th</sup> December, 2024

Sd/-  
**(PRAKASH CHAND YADAV)**  
**JUDICIAL MEMBER**

Sd/-  
**(INTURI RAMA RAO)**  
**ACCOUNTANT MEMBER**

Cochin, Dated: 9<sup>th</sup> December, 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