

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

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

ITA No.446/Coch/2023 : Asst.Year 2023-2024

Karikkakom Sree Chamundi Temple Trust, Beach P.O. Karikkakom Thiruvananthapuram – 695 039. <b>PAN : AAATK5331Q.</b>	v.	The Commissioner of Income- tax (Exemption) Kochi.
(Appellant)		(Respondent)

Appellant by :Sri.Alan Dev, Advocate  
Respondent by : Sri.Sanjit Kumar Das, CIT-DR

<b>Date of Hearing :</b> 21.11.2024	<b>Date of Pronouncement :</b> 10.12.2024
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**ORDER**

**Per Prakash Chand Yadav, JM :**

The present appeal of the assessee is arising from the order of the learned Commissioner of Income-tax (Exemptions) dated 23.03.2023 against denial of registration u/s.12A of the Income-tax Act, 1961, having DIN & Notice No.ITBA/EXM/F/EXM45/2022-23/1051172853(1).

3. There is a delay of 23 days in filing the appeal before the Tribunal.The assessee has filed an application for condonation of delay alongwith an affidavit of the Secretary of the assessee-trust explaining the delay(s). Therefore, relying on the decision in the case of Collector Land Acquisition v. Mst.Katiji & Ors. (1987) 167 ITR 471 (SC) settling the issue long back that all such technical aspects must make way for the cause of

substantial justice, the delay is condoned and the appeal is admitted for adjudication.

3. The short facts of the case are that the assessee is a trust, came into existence on 04.04.1992. On 09.03.2023 a trust deed was executed mentioning the main object, i.e., improvement of temple and protecting the properties of temple etc. The assessee was granted provisional registration vide order dated 27.05.2021. Thereafter, the assessee vide application dated 30.09.2022, has applied for permanent registration. The CIT(E) dismissed the application of the assessee vide order dated 23.03.2023. The CIT(E) observed that the assessee trust is being created for a particular community and the trust deed is lacking mandatory clauses.

4. Aggrieved with the order of the CIT(E), the assessee filed the present appeal. The learned Counsel contended that the trust deed has now been amended and mandatory clauses have been incorporated.

5. The learned Departmental Representative relied on the order of the authority below.

6. We have heard the rival submissions and perused the material available on record. We observe that the assessee trust has amended the deed on **15.05.2023**, which date is subsequent to the passing of impugned order, i.e., 23.03.2023. Therefore, in the interest of justice, we remit the matter back to the file of the CIT(E) for examining afresh in view of the

amended trust deed. Needless to say that the CIT(E) will afford reasonable opportunity of being heard to the assessee.

7. Before parting we must clarify that when we have heard the matter we have taken a view that the appeal of the assessee is liable to be dismissed with a liberty to apply for fresh registration of 12AA. However, we are remitting the matter to the file of CIT(E), in the interest of justice and to save the time inevitable to be consumed in starting the process all again from beginning.

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

Order pronounced on this 10<sup>th</sup> day of December, 2024.

**Sd/-**  
**(Inturi Rama Rao)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(Prakash Chand Yadav)**  
**JUDICIAL MEMBER**

Cochin; Dated : 10<sup>th</sup> December, 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