

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

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

**ITA No. 264/Coch/2024  
Assessment Year:**

Mary Mediatrix Charitable Trust  
Door No. 682, Puliyoal, Thiruvattor  
Thaliparamba, Kannur 670502  
[PAN: AAHTM2580L]

..... Appellant

Vs.

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

..... Respondent

Appellant by: Shri Richard Mathew, CA  
Respondent by: Shri Sanjit Kumar Das, CIT-DR

Date of Hearing: 10.12.2024  
Date of Pronouncement: 30.12.2024

**ORDER**

**Per: Inturi Rama Rao, AM**

This is an appeal filed by the assessee trust directed against the order of learned Commissioner of Income Tax (Exemptions), Kochi dated 29.01.2024 denying grant of approval u/s.80G(5) of the Income Tax Act, 1961 (hereinafter also called 'the Act').

2. The appellant is a trust registered u/s.12A of the Act. It had applied for approval under clause (iii) of the first proviso to sub-section (5) of section 80G. The appellant trust filed application in Form No. 10AB under clause (iii) of first provision to sub-section

(5) of section 80G of the Act on 18.07.2023. The case was posted for hearing vide letter dated 13.10.2023. During hearing discrepancies were noted and the applicant was directed to file objections, if any, on or before 21.12.2023. The applicant did not file any objections. The learned CIT (Exemptions) concluded that the applicant is engaged in commercial activities. Therefore, the learned CIT (Exemptions) denied the grant of approval on the grounds of delay.

3. Being aggrieved, the appellant trust is in appeal before us in the present appeal.

4. We have heard the rival contentions of both the parties and perused the material available on record. The issue whether the appellant is engaged in commercial activity or not cannot be gone into at the stage of grant of approval u/s. 80G of the Act, as such issue raised by fall outside the ambit of the scope of enquiry envisaged under sub-section (v) of section 80G of the Act. In the circumstances, we remand the matter to the file of CIT (Exemptions) with a direction to dispose of the application de novo on merits after affording reasonable opportunity of hearing to the assessee.

5. In the result, the appeal by appellant trust stands partly allowed.

Order pronounced in the open court on 30<sup>th</sup> December, 2024

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

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

Cochin, Dated: 30<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

By Order

Assistant Registrar  
ITAT, Cochin