

आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक
IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK
BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER

ITA No.486/CTK/2024

(निर्धारण वर्ष / Assessment Year : 2025-2026)

Saraswati Sangha, Barpali, Canal Road, C/o Little Angles Public School, Dist: Bargarh, Odisha-768029	Vs	CIT(Exemption) Hyderabad
PAN No. : AAQAS 8141 K		

(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
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निर्धारिती की ओर से / Assessee by	:	Shri Tanmay Jain, CA (Appeared through Video Conference)
राजस्व की ओर से / Revenue by	:	Shri Saroj Kumar Dubey, CIT-DR
सुनवाई की तारीख / Date of Hearing	:	27/01/2025
घोषणा की तारीख / Date of Pronouncement	:	27/01/2025

आदेश / O R D E R

Per Bench :

The present appeal is filed by the assessee against the order of Id. CIT(E), Hyderabad, passed in Application No.CIT(Exemption), HYD/2024-25/12AA/11040, vide DIN & Order No.ITBA/EXM/F/EXM45/2024-25/1069233331(1), dated 28.09.2024, on the following grounds

- The learned CIT(Exemption) erred in law by passing a non-speaking order dated 28.09.2024 rejecting the application under section 80G, without specifying particular deficiencies or examining the extensive documentation already submitted, thereby violating principles of natural justice. The appellant is eligible for approval under section 80G.*
- The learned CIT(Exemption) erred in law and acted with patent non- application of mind in rejecting the application under section 80G when the same authority had granted registration under section 12A based on substantially similar documentation, which conclusively proves that essential information regarding charitable activities was already available on record.*
- The learned CIT(Exemption) erred in law by treating the application as "infructuous" based on alleged non-compliance with the vague notice dated 19.09.2024 (issued*

during peak audit season), despite substantial compliance with earlier notices dated 29.04.2024 effectively and 29.05.2024, denying opportunity of being heard. reasonable

4. *The learned CIT(Exemption) erred in law by mechanically rejecting the application on technical grounds, contrary to settled principles that registration/approval under charitable provisions should not be rejected when substantial compliance is demonstrated.*
5. *The appellant craves leave to add, alter, amend or withdraw any of the grounds of appeal before or during the hearing of the appeal.*

2. Brief facts of the case are that the assessee has filed an application electronically in Form No.10AB seeking registration u/s.80G of the Act, 1961. The Id. CIT(E) asked the assessee to produce the copy of Memorandum of Association/Trust Deed for verification and to furnish a detailed reply on the specific information called for in the notice dated 29.04.2024 & 29.05.2024. However, the Id. CIT(E) found that the assessee could only be able to file part information and neither the assessee could be able to comply fully with the notices issued in respect of proceedings u/s.80G(5)(iv) of the Act. Accordingly, the Id. CIT(E) rejected the application in form 10AB for registration u/s.80G of the Act. Thus, the present appeal is filed by the assessee before us.

3. During the course of hearing, Id. AR submitted that the impugned order passed by the Id. CIT(E) is a non-speaking order thereby rejecting the application under section 80G, without specifying particular deficiencies or examining the extensive documentation already submitted, which amounts to violation of principles of natural justice. It was submitted by the Id. AR that the registration u/s.12A of the Act has already been granted in favour of the assessee vide order dated 02.08.2024 by the same

incumbent and the facts and circumstances and the details filed are same. He further submitted that the assessee on two earlier occasions had made complete replies vide acknowledgements dated 14.05.2024 and 03.06.2024 in response to the notices dated 29.04.2024 and 29.05.2024, respectively. The acknowledgements to the said replies are as under :-

e-Proceedings Response Acknowledgement				
INCOME TAX DEPARTMENT				
PROCEEDING DETAILS				
PAN/TAN	AAQAS8141K			
Name	SARASWATI SANGHA			
Financial Year	Not Available			
Assessment Year	Not Available			
Proceeding Name	Proceeding u/s 80G(5)(iv)(B)			
Notice/Communication Reference ID	100079035567			
Notice Section				
Description	[ITBA]Hearing Notice			
Notice Issue Date	29-Apr-2024			
Due Date for Submission	14-May-2024			
Communication Sent date				
Document Reference ID	ITBA/EXM/F/EXM43/2024-25/1064413713(1)			
RESPONSE SUBMITTED				
Remarks	Please find enclosed herewith the reply along with documentary evidences in respect of proceedings under sec 80 G (5)(iv)(B) for your kind consideration and record.			
Hash * Value Of Remarks	a7ae2278fbcbe660934a51440f99cda43e1205e71c782392c121e69b14e5ca10			
Sl No	Attachment Name	Description	Size(bytes)	Hash * value of Attachment
1	Reply 80 G 14.05.2024.pdf	Reply 80 G	345775	6d0dd9216447f9993e6ae966f20c4d6227a85d8ca64299491c5b30bff0da3f26
2	A4.Documents submitted to CPC.pdf	A4.Documents submitted to CPC.	4398582	73cff8e8571967e2da0ba06ece9b6a2b7d9d938f6c215bc41aff40efaa982bf
3	A5.B4.B25. B59. Annexure A(Objects and Activities).pdf	A5.B4.B25. B59. Annexure A(Objects and Activities	710060	0e64d1193a8f835a89401b54c8ea29e31a1c8e961bc17f343a2917664bcc9a30

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Santa Mund
Secretary
Saraswati Sangha
Barpali

SI No	Attachment Name	Description	Size(bytes)	Hash * value of Attachment
4	A7. ITR and Financial statements.pdf	A7. ITR and Financial statements	3242609	4c9201b7a4d5f1991ed83e6d30f407d909865baf0cc9dfad61f9bdaca9c80046
5	B1 .PAN SARASWATI SANGHA.pdf	B1 .PAN SARASWATI SANGHA	778165	8d8732234998649662cafbb540d55b8dd877c05d6fd752acf09ffdfa3d5e061
6	B2. B5.Form 10AB_80 G.pdf	B2. B5.Form 10AB_80 G	1590820	d695fcf3f10b3072842ddb8e56e6f5fb2dcb8c8d281ee920f44fa4564ed0edc1
7	B3 Form 10AB 12 A.pdf	B3 Form 10AB 12 A	1340935	58fd2cc675d13594f6a3671b6d52701d0dcc5465f792abaf e2d1261632762179
8	B6 .bye laws of society.pdf	B6 .bye laws of society	1446115	4a98f8166c15d5a987a02b6a5299f29b735bbc1a659e9865a999e84c5ebec43e
9	B7.Society Reg Certificate.pdf	B7.Society Reg Certificate	194856	0678993e24cda228bcaae6c68de70ddd0da197bff4bd8c17a4e1b82484d8dc74
10	B24 .ITR COMPUTATION.pdf	B24 .ITR COMPUTATION	777264	ae0aaffa999df6fc51c498b0a4b0bdb6a4ab15c7e86fcb1c7255dcd8bb0bc68c6
This is a system generated acknowledgement and does not require signature				
* Hash : This value will uniquely identify the uploaded files and remarks.				

Acknowledgement Number : 216609731140524

e-Proceedings Response Acknowledgement				
INCOME TAX DEPARTMENT				
PROCEEDING DETAILS				
PAN/TAN	AAQAS8141K			
Name	SARASWATI SANGHA			
Financial Year	Not Available			
Assessment Year	Not Available			
Proceeding Name	Proceeding u/s 80G(5)(iv)(B)			
Notice/Communication Reference ID	100079035567			
Notice Section				
Description	[ITBA]Hearing Notice			
Notice Issue Date	29-Apr-2024			
Due Date for Submission	14-May-2024			
Communication Sent date				
Document Reference ID	ITBA/EXM/F/EXM43/2024-25/1064413713(1)			
RESPONSE SUBMITTED				
Remarks	Please find enclosed herewith the reply along with documentary evidences in respect of proceedings under sec 80 G (5)(iv)(B) for your kind consideration and record.			
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1	B40.PAN sunita mund.pdf	B40.PAN sunita mund	48553	3502b1689f3b99bd66556f3305c48f341a37d8d07218fdd6ae305697f88d7452
2	B47 DONATION FROM SSPED.pdf	B47 DONATION FROM SSPED	319876	a01d8e43674fac44327cdb0c82fb4980db61486bf28b82285156851c679c485c
3	B47 donation received.pdf	B47 donation received	259245	5be933516d0e0c1c12e3517d491219769150cd3976871df6005aedc160a0509d

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Page 9

Sunita Mund
Secretary
Saraswati Sangha
Barpali

SI No	Attachment Name	Description	Size(bytes)	Hash * value of Attachment
4	B48 List of donation ear marked fund.pdf	B48 List of donation ear marked fund	340534	3ddf441a6ad2395af77faf5f937fef373a71a18cb70ce23f420bdb33f119e35b
5	B50. Bank Statement 3 years.pdf	B50. Bank Statement 3 years	2362610	d789cd7c2fb7864cb7e92a0e4d6aaeb16028cdf09d27127ec6ca3c343231d342
6	B59. Photographs.pdf	B59. Photographs	401973	3700b1e8c09d292f4b5525ae6b3396feda381dcb8c8e16d776a6f9eb9fa2faaf
This is a system generated acknowledgement and does not require signature				
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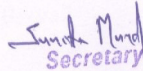
Reply dated 03/06/2024 vide following acknowledgement :-

Acknowledgement Number : 390291231030624

e-Proceedings Response Acknowledgement				
INCOME TAX DEPARTMENT				
PROCEEDING DETAILS				
PAN/TAN	AAQAS8141K			
Name	SARASWATI SANGHA			
Financial Year	Not Available			
Assessment Year	Not Available			
Proceeding Name	Proceeding u/s 80G(5)(iv)(B)			
Notice/Communication Reference ID	100080175826			
Notice Section				
Description	[ITBA]Hearing Notice			
Notice Issue Date	29-May-2024			
Due Date for Submission	06-Jun-2024			
Communication Sent date				
Document Reference ID	ITBA/EXM/F/EXM43/2024-25/1065215031(1)			
RESPONSE SUBMITTED				
Remarks	Please find enclosed herewith the reply along with documentary evidences against your notice issued regarding proceedings u/s 80G(5) of the Income Tax Act, 1961 for your kind consideration and record.			
Hash * Value Of Remarks	8751967c7f82c5e94317c403e06de930a33e7f48284bc140a76b45733cb296ea			
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1	80G Reply 03.06.2024.pdf	80G Reply 03.06.2024	428063	6f8649f2399a4efe f8d20587938525aa 7c644b7356c72189 8ae8a0ce795240d2
2	AKHIL BHARTIYA GRAMEEN VIKAS SANSTHA vs. DIRECTOR OF.pdf	AKHIL BHARTIYA GRAMEEN VIKAS SANSTHA vs. DIRECTOR	27595	3662638313b57df59 731ff2099f27aadd 1d54a028f669c3a0 3580d8c8ac3cca
3	COMMISSIONER OF INCOME TAX (EXEMPTIONS) vs. UNITED.pdf	COMMISSIONER OF INCOME TAX (EXEMPTIONS) vs. UNITED	37324	77c62bbb3258a6035 471291ee6e9a7a3cd e145a8d4c6fab7d05 4f896c3f548ff

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 Secretary
 Sarawati Sangha
 Barpali

SI No	Attachment Name	Description	Size(bytes)	Hash * value of Attachment
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5	SOCIAL PEDIA KNOWLEDGE FOUNDATION vs. DIRECTOR OF.pdf	SOCIAL PEDIA KNOWLEDGE FOUNDATION vs. DIRECTOR OF	20472	194a4ed42b4a71dbc8f8d48656edf3dd4aea5dfb34862bff1445091b26b6a523
6	UNIQUE EDUCATIONAL SOCIETY vs. COMMISSIONER OF.pdf	UNIQUE EDUCATIONAL SOCIETY vs. COMMISSIONER OF	21704	4b98be2adfc49e5b5c33998f14793bb9fd8067d3b91b4cf70542b8be678dc741
7	News Papers Cutting.pdf	News Papers Cutting	1646291	3d3a3af3f79290ffd1116fe287692a05a6dc5db505f60e54f0e034c9bb502109
8	Photos.pdf	Photos	1037944	39de9359d26f5f70e45f43915d35a844e3108ed4df985ad55244b839dc95acb8
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4. Thus, the Id. AR submitted that assessee has replied all the questions raised and Id. CIT(E) is not correct in observing that assessee has not filed details as observed in notice dated 19/09/2024 and in the order rejecting the registration u/s.80G of the Act. Accordingly, it is requested that the assessee is eligible for approval u/s.80G of the Act.

5. Ld. CIT-DR objected to the above contention of the Id.AR and submitted that sufficient opportunity was provided by the Id.CIT(E), however, the assessee could not substantiate its claim. Therefore, it was

the prayer of the Id. CIT-DR that the appeals of the assessee should be dismissed.

6. We have heard the rival submissions and perused the material available on record. A perusal of the impugned order passed by the Id. CIT(E) shows that the CIT(E) denied the registration as the assessee could not submit any information or documentary evidences in regard to the claim of the assessee for approval u/s.80G of the Act. However, the Id.AR before us submitted that the assessee-trust is having registration u/s.12A of the Act on 02.08.2024. He also drew our attention to the said registration granted u/s.12A of the Act copy of which is placed in the paper book at pages 46 to 49. Further, from the perusal of two replies filed by the assessee on 14.05/2024 & 03/06/2024, we find that the assessee has replied to each single query, these replies are available in the paper book pages 7 to 27 and 32 to 43 respectively. Further from the perusal of final notice dated 19/09/2024 issued u/s.14A of the Act which is available in paper book pages 44 to 45, it is seen that the Id. CIT(E) without verifying the details already filed by the assessee again sought same information. Further the notice was issued u/s.14A of the Act though the proceedings are with regard to registration u/s.80G of the Act, which clearly suggests the casual approach of the Id. CIT(E) in dealing the issues pending before him. In view of the above, we are of the opinion that when the revenue authority has already granted registration u/s.12A of the Act in favour of the assessee, it presumes that the revenue authority is satisfied with the charitable activities carried on by the assessee trust.

Accordingly, in the interest of justice, we restore the issue to the file of Id.CIT(E) to grant of approval u/s.80G of the Act to consider the details filed by the assessee in both the replies and may ask any further details, if needed, after providing sufficient opportunity of being heard to the assessee. The assessee is directed to submit all the required documents before the Id.CIT(E) for early disposal of the application.

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

Order pronounced in the open court on 27/01/2025.

<p>Sd/- (GEORGE MATHAN) न्यायिक सदस्य / JUDICIAL MEMBER</p>	<p>Sd/- (MANISH AGARWAL) लेखा सदस्य / ACCOUNTANT MEMBER</p>
<p>कटक Cuttack; दिनांक Dated 27/01/2025 Prakash Kumar Mishra, Sr.P.S.</p>	

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant-
Saraswati Sangha,
Barpali, Canal Road, C/o Little Angles Public
School, Dist: Bargarh, Odisha-768029
2. प्रत्यर्थी / The Respondent-
CIT(Exemption) Hyderabad
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कटक / DR, ITAT,
Cuttack
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)
आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack