

आयकर अपीलीय अधिकरण, विशाखापटणम पीठ, विशाखापटणम

**IN THE INCOME TAX APPELLATE TRIBUNAL
VISA KHAPATNAM "SMC" BENCH, VISA KHAPATNAM**

(HYBRID HEARING)

**श्री ललित कुमार, न्यायिक सदस्य एवं श्री एस बालाकृष्णन, लेखा सदस्य के समक्ष
BEFORE SHRI LALIET KUMAR, HON'BLE JUDICIAL MEMBER**

&

SHRI S BALAKRISHNAN, HON'BLE ACCOUNTANT MEMBER

आयकर अपीलसं./I.T.A.No.464/VIZ/2024

Intention Attention Manifestation Foundation D.No. 8-4-11, Prabhakar Street, Gandhi Nagar Kakinada – 533004, Andhra Pradesh [PAN: AAGCI4123F]	v.	Income Tax Officer (Exemption ward) Aayakar Bhavan, Kambala Cheruvu Veerabhadrapuram, Rajahmundry – 533105 Andhra Pradesh
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)

करदाता का प्रतिनिधित्व/ Assessee Represented by	:	Shri GVN Hari, AR
राजस्व का प्रतिनिधित्व/ Department Represented by	:	Dr. Satyasai Rath, CIT(DR)
सुनवाई समाप्त होने की तिथि/ Date of Conclusion of Hearing	:	20.01.2025
घोषणा की तारीख/Date of Pronouncement	:	22.01.2025

आदेश /ORDER

PER SHRI LALIET KUMAR, JUDICIAL MEMBER:

1. This appeal is filed by the assessee against the rejection order by the Learned Commissioner of Income Tax (Exemption), Hyderabad [hereinafter in short "Ld.CIT(E)"] vide DIN & Notice No. ITBA/EXM/F/EXM45/2024-25/1069261945(1) dated 30.09.2024.

2. Briefly stated facts of the case are, assessee has filed an e-application in Form No. 10AB seeking registration under section 80G of the Income-Tax act, 1961 (in short “Act”). On 27.04.2024 Ld.CIT(E) issued Notice to the assessee in respect of proceedings under section 80G(5)(i) of the Act, 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 said notice. In response, assessee has submitted some of the details as called for. Subsequently, another notice dated 22.05.2024 was issued to the assessee to submit the full information as per the notices issued. In response, assessee furnished its reply in compliance to the notice issued by the Ld.CIT(E). On considering the submissions of the assessee, Ld. CIT(A) rejected the application and issued Form No.10AD dated 30.09.2024.

3. Aggrieved by the rejection order assessee filed an appeal before us by raising following grounds of appeal: -

“1. The order of the learned Commissioner of Income Tax (Exemption), Hyderabad is contrary to the facts and also the law applicable to the facts of the case.

2. The learned Commissioner of Income Tax (Exemption) is not justified in rejecting the application filed by appellant in Form no.10AB for Registration u/s 80G(5) of the Act.

3. Any other ground that may be urged at the time of appeal hearing.”

4. The only issue contested by the assessee is rejection of the Registration by the Ld.CIT(E). On this issue, Ld. Authorised Representative [hereinafter

“Ld.AR”] submitted that assessee has filed Form No. 10AB seeking registration under section 80G of the Act and the same was rejected by the Ld.CIT(E) without any speaking order. Ld.AR pleaded that the rejection order may be set-aside and the matter be remit back to Ld.CIT(E) for deciding afresh.

5. Per contra, Ld. Departmental Representative [hereinafter in short “Ld.DR”] relied on the order of the Ld.CIT(E).

6. We have heard both the sides and perused the material available on record. We observe that Ld.CIT(E) rejected the application of the assessee by observing as under:

“3. On perusal of the submission made by the assessee, it is noticed that the objectives of the trust does not fall under the charitable nature which violates the provisions of section 2(15) of Income tax act 1961, and there are no substantial activities which are charitable in nature have been carried out by the trust. In light of the above facts, the present application in form 10AB for registration u/s 80G is herewith rejected.”

7. On perusal of the order of the Ld.CIT(E), we find that the Ld.CIT(E) has not discussed anything except stating that the objectives of the trust does not fall under the charitable nature and rejected the application. We find that the Ld.CIT(E) has not discussed the case how the objective of the assessee are not charitable in nature. Further, Ld.CIT(E) has not discussed about the utility of the funds during the assessment years. Therefore, keeping in view all the facts discussed above, we hereby set-aside the order of the Ld.CIT(E) on this issue and remit the matter back to the

file of the Ld.CIT(E) to examine the issue afresh after considering the submissions by the assessee. We also hereby direct the assessee to furnish all the details before Ld.CIT(E) and cooperate promptly with the proceedings of Ld.CIT(E) deciding the issue afresh. We reiterate that on furnishing the details by the assessee, the Ld.CIT(E) should verify and examine them in accordance with law and pass a speaking order. It is ordered accordingly.

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

Order pronounced in the open court on 22nd January, 2025.

Sd/- (एस बालाकृष्णन) (S. BALAKRISHNAN) लेखा सदस्य/ACCOUNTANT MEMBER	Sd/- (ललित कुमार) (LALIET KUMAR) न्यायिक सदस्य/JUDICIAL MEMBER
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Dated: 22.01.2025

Giridhar, Sr.PS

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to:-

1. निर्धारिती/ The Assessee : **Intention Attention Manifestation Foundation**
D.No. 8-4-11, Prabhakar Street, Gandhi Nagar
Kakinada – 533004, Andhra Pradesh

2. राजस्व/ The Revenue : **Income Tax Officer (Exemption Ward)**
Aayakar Bhavan, Kambala Cheruvu
Veerabhadrapuram, Rajahmundry – 533105
Andhra Pradesh

3. The Principal Commissioner of Income Tax
4. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, विशाखापटणम /DR,ITAT, Visakhapatnam
5. The Commissioner of Income Tax
6. गार्डफ़ाईल / Guard file

//True Copy//

आदेशानुसार / BY ORDER

Sr. Private Secretary
ITAT, Visakhapatnam