

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

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

ITA No.373/Coch/2023 : Asst.Year 2020-2021

Shahi Nobility Trust Padiyoor PO Thrissur – 680 695 PAN : AAOTS1939A.	v.	The Commissioner of Income-tax (Exemption) Kochi.
(Appellant)		(Respondent)

Appellant by : --- None ---
Respondent by : Sri.Sanjit Kumar Das, CIT-DR

Date of Hearing : 21.01.2025.	Date of Pronouncement : 19.02.2025
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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 (Exemption) dated 15th March, 2023 and relates to the denial of registration u/s.12AA of the Income-tax Act, 1961, having DIN & Order No.ITBA/ASK/F/73/2022-23/1050783788(1).

2. At the outset, we would like to observe that despite proper service of notice no one appeared on behalf of the assessee. Therefore, we are deciding this appeal on the basis of material available on record.

3. The learned Departmental Representative relied upon the orders of the authorities below.

4. We have heard the learned Departmental Representative and perused the material available on record. We observe that the ld.CIT(E) has not appreciated the objects of the assessee in proper perspective. The ld.CIT(E) has simply gone away by observing that the assessee has spent huge money for construction of masjid, renovation of masjids, religious charity, religious pilgrimage, etc. The ld.CIT(E) has not examined the main objects of the assessee, which are quoted by the ld.CIT(E) in his order. Therefore, in the interest of justice, we remit the matter back to the file of the ld.CIT(E) for fresh adjudication in accordance with law. Needless to say, the ld.CIT(E) would grant sufficient opportunity of being heard to the assessee before passing any order.

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

Order pronounced on this 19th day of February, 2025.

Sd/-
(Inturi Rama Rao)
ACCOUNTANT MEMBER

Sd/-
(Prakash Chand Yadav)
JUDICIAL MEMBER

Cochin; Dated : 19th February, 2025.
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