

IN THE INCOME TAX APPELLATE TRIBUNAL PANAJI BENCH  
PANAJI

BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER &  
SHRI G D PADMAHSHALI ACCOUNTANT MEMBER

I T A. Nos. 282 & 283/PAN/2024  
(A.Y. 2024-25)

Amazing Grace Charitable Trust. Hno.725, StAnthonyvaddo,Reachout, Sonarbath,Guirim, Bardez-403507, Goa.	Vs	CIT (Exemptions), Unity Building Annex, Mission Road, Bangalore-560027, Karnataka.
PAN .No. AAITA7122B		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Assessee by	Smt.Neeru Agnihotri.AR
Revenue by	Shri.Captain Pradeep Arya.CIT DR

सुनवाई की तारीख/Date of Hearing	05.03.2025
घोषणा की तारीख/Date of Pronouncement	06.03.2025

**ORDER**

**PER BENCH:**

The assessee has filed these two appeals against the separate orders of the Commissioner of Income Tax (Exemptions)(CIT(E)), Bangalore passed (i) U/sec12A of the Act dated21-09-2024 and (ii) u/sec80G of the Act dated 21-09-2024.

2.The assessee has raised the grounds of appeal challenging the orders of the CIT(E) rejecting the

application filed for (i) registration u/sec12AB of the Act. And (ii) approval u/sec80(5) of the Act.

3. The brief facts of the case are that, the assessee is a registered charitable trust and is undertaking charitable activities as per the registered trust deed dated 15-03-2021. The assessee was granted provisional registration under section 12AB and U/sec80G(5) of the Act in Form.no.10AC. Subsequently, as per the amended provisions of section 12AB & u/sec80G of the Act, The assessee for the purpose of permanent registration has uploaded separate e-applications in Form.No.10AB on 24-03-2024 and since there was no proper compliance to the notices of hearing, the same was rejected by the CIT(E). Aggrieved by the CIT(E) orders, the assessee has filed the appeals before the Honble Tribunal.

4. At the time of hearing, the Ld. AR submitted that the CIT(E) has erred in rejecting the assessee's applications u/sec12AB & U/sec80(G) of the Act ignoring the submissions made along with the application in Form.10AB and also the additional submissions filed in compliance to notices issued. Further the Ld.AR submitted that the assessee has a good case on merits and requested for opportunity before the lower authorities. Per contra, the Ld.DR relied on the order of the CIT(E).

5. We have heard the rival submissions and perused the material available on record. The assessee has filed the applications before the CIT(E) for registration u/sec12AB of

the Act and approval under section 80G of the Act, whereas the CIT(E) in course of hearing proceedings has issued e-notices on the assessee through ITBA portal for certain clarifications and additional information to verify the genuineness of the activities and the assessee to fulfill the conditions laid in clause (i) to (v) of section 80G of the Act. Whereas the Ld.AR has demonstrated the objectives, activities of the trust and submissions filed/ uploaded in the proceedings. Hence we considering, the facts, submissions and the principles of natural justice shall provide with one more opportunity of hearing to the assessee to substantiate the case along with evidences and information. Accordingly, we set aside the both impugned orders and direct the CIT(E) to denovo consider the applications as per the law and we allow the grounds of appeals of the assessee for statistical purposes.

6. In the result, the two appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open court on 06.03.2025.

Sd/-  
**(GD PADMAHSHALI)**  
**ACCOUNTANT MEMBER**

Panaji Dated: 06/03/2025

Sd/-  
**(PAVAN KUMAR GADALE)**  
**JUDICIAL MEMBER**

**Copy of the Order forwarded to:**

1. The Appellant,
2. The Respondent
3. The CIT(A)-
4. CIT
5. DR, ITAT,
6. Guard file.

//True Copy//

BY ORDER,  
(Asstt. Registrar)ITAT,  
Panaji

		Date	<u>Initial</u>	
1.	Draft dictated on			PS
2.	Draft placed before author			PS
3.	Draft proposed & placed before the second member			PS
4.	Draft discussed/approved by Second Member.			PS
5.	Approved Draft comes to the Sr.PS/PS			PS
6.	Kept for pronouncement on			
7.	File sent to the Bench Clerk			
8.	Date on which file goes to the AR			
9.	Date on which file goes to the Head Clerk.			
10.	Date of dispatch of Order.			
11.	Dictation Pad is enclosed			