

THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD "A" BENCH

Before **Shri Sanjay Garg, Judicial Member**  
And **Shri Makarand V. Mahadeokar , Accountant Member**

**ITA No. 102/Ahd/2025**  
**Assessment Year N.A.**

Sarthak Seva Trust Sanosara, Vavdi Road, Sansosar, Sansosar Taluko, Sihor, Bhavnagar PAN: ABETS1273J (Appellant)	Vs	The CIT(Exemption), Ahmedabad (Respondent)
---	----	---

**Assessee by: Ms. Hetal Shah, A.R.**  
**Revenue by: Shri R.N. Dsouza, CIT-D.R.**

Date of hearing : 18-03-2025  
Date of pronouncement : 27-03-2025

**आदेश/ORDER**

**Per Sanjay Garg, Judicial Member:**

The present appeal has been filed by the Assessee against the order passed by the Learned Commissioner of Income Tax (Exemption), [hereinafter referred to as "CIT(E)"] dated 22.11.2024 u/s. 80G of the Income Tax Act, 1961 (here-in-after referred to as "the Act").

2. The assessee in this case is aggrieved by the action of the Ld. CIT(E) in rejecting the application for final registration u/s. 80G of the Income Tax Act. The ld. CIT(E) noticed that one of

the objects of the assessee trust was religious in nature, which reads as under:

*“To establish, run and maintain prayer centres, meditation centres, spiritual bhavans, ashrams, gurukuls and such other institutions for development of spiritual and cultural feelings amongst people, to carry out such different activities for spread and propagation of elements of Indian culture, to organize kathas, saptahs, parayans, spiritual lectures and celebrate festivals, to carry out activities of Navratri Mahotsav, Shivratri Mahotsav, Ganeshotsav etc. as part of celebration of festivals, to carry out works for maintenance of faith of people towards Almighty and explain Importance of Suryashakti.”*

He observed that the above object of the assessee being religious in nature, the same does not fall within the definition of “charitable purposes”. He, therefore, rejected the application of the assessee for final registration under section 80G of the Income Tax Act

3. Being aggrieved by the said order of the Ld. CIT(E), the assessee trust has come in appeal before us.

4. The ld. counsel for the assessee has demonstrated before us that all the objects of the assessee trust, except the one as noted above, were charitable in nature and which has also not been disputed by the Ld. CIT(E) so far as the aforesaid object was concerned. The ld. counsel for the assessee has submitted that the assessee for the last three years did not spend any money on the aforesaid object. He has further submitted that even a perusal of the aforesaid object would reveal that the same is not purely religious in nature. That the said object, in fact, was mainly for development of spiritual and cultural feelings among people and for propagation of element of Indian culture through various festivals,

celebrations and including *katha* and even *pranayam*. The ld. counsel further has submitted that even the trust has now removed the said object from its Memorandum of 'Objects and Purposes' of the trust.

The ld. Departmental Representative, however, has relied on the findings of the CIT(E)

5. We have considered the rival contentions. We agree with the contentions raised by the ld. counsel that the object reproduced above is not solely or substantially for religious purpose. Even the assessee has not incurred any expenditure for the last three years on any activity relating to the aforesaid object. Even, there is no denial of the fact the other objects of the assessee trust are charitable in nature and the assessee is engaged in the charitable activity, such as, providing food to the poor and clothes to the needy etc. Moreover, the assessee trust has now removed the said object from its memorandum of 'objects and purposes'.

6. In view of this, we do not find any justification on the part of the Ld. CIT(E) in rejecting the application of the assessee for final registration u/s. 80G of the Income Tax Act. The impugned order of the ld. CIT(E) accordingly is set aside and the matter is restored back to the file of the ld. CIT(E) with a direction to decide the application of the assessee afresh. It is directed to the assessee to furnish amended copy of its memorandum of objects to the ld. CIT(E) showing that the assessee has removed the aforesaid object from its memorandum. The ld. CIT(E) thereafter will decide the application of the assessee afresh in accordance with law. If

the assessee has removed the aforesaid object from its Memorandum of Objects, then the application will not be rejected on this issue.

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

Order pronounced in the open court on 27-03-2025

**Sd/-**  
**(Makarand V. Mahadeokar)**  
**Accountant Member**

**Sd/-**  
**(Sanjay Garg)**  
**Judicial Member**

**Ahmedabad : Dated 27/03/2025**

**आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-**

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण,  
अहमदाबाद