

आयकर अपीलीय अधिकरण, विशाखापटणम पीठ में
IN THE INCOME TAX APPELLATE TRIBUNAL
VISA KHAPATNAM BENCH, VISA KHAPATNAM

BEFORE

SHRI K.NARASIMHA CHARY, JUDICIAL MEMBER
&
SHRI BALAKRISHNAN S, ACCOUNTANT MEMBER

आ.अपी.सं / ITA No.39/Viz/2025
(निर्धारण वर्ष / Assessment Year: - NA-)

Boddu Lakshmidēvi Charitable Trust Vs. CIT (Exemption)
Srikakulam Hyderabad
[PAN :AAETB4317P]

अपीलार्थी / Appellant

प्रत्यर्थी / Respondent

निर्धारिती द्वारा/Assessee by: Shri Dr.Abhishek Murali
(through Hybrid hearing)
राजस्व द्वारा/Revenue by: Dr.Satyasai Rath, CIT(DR)

सुनवाई की तारीख/Date of hearing: 03/03/2025
घोषणा की तारीख/Pronouncement on: 07/03/2025

आदेश / ORDER

PER K. NARASIMHA CHARY, J.M:

Aggrieved by the order dated 26/11/2024 passed by the learned Commissioner of Income Tax (Exemptions), ("learned CIT(E)"), Hyderabad the case of Boddu Lakshmidēvi Charitable Trust ("the assessee"), assessee preferred this appeal.

2. At the outset, learned AR submitted that the learned CIT (E) rejected the application of the assessee in Form No. 10AB seeking registration under section 80G of the Income Tax Act, 1961 (for short "the Act") stating that no substantial activities which are charitable in nature are being carried out by the assessee, which is in violation of the provisions of the sec. 12 AB of the Act,

without specifying any details thereof. The learned AR submitted that without pointing out which activity of the assessee does not fall in the category of charitable activities, the learned CIT(A) is not justified in rejecting the application for registration in section 80G of the Act.

3. Learned DR placing to heavy reliance on the impugned order and submitted that the learned CIT(E) took a plausible view on a perusal of the submissions made by the assessee that the assessee did not do any considerable activity of charitable in nature.

4. We have gone through the record in the light of the submissions made on either side. It is not known whether the assessee has any registration under section 12 AB of the Act was granted under clause (23C) of section 10 of the Act. Except the photographs, assessee did not submit any material whether it is the financial statements, or the objectives of the assessee, before us to consider the merits of the case. But it is evident from the impugned order that the learned CIT(E) did not specify any event that does not fall in the category of charitable activity and the impugned order is cryptic in that respect.

5. In the circumstances, we are of the considered opinion that it is a fit case to set aside the impugned order and restore the issue to the file of the learned CIT(E) with a direction to reconsider the issue in the light of the material after affording an opportunity to the assessee of being heard, and pass a speaking order. Grounds are answered accordingly.

6. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 7th March, 2025.

Sd/-
(BALAKRISHNAN S.)
ACCOUNTANT MEMBER

Sd/-
(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Hyderabad,
Dated: 07/03/2025
L.Rama, SPS

Copy forwarded to:

1. M/s Boddu Lakshmidēvi Charitable Trust, No.669, Edupuram Village, Edupuram, Ichapuram, Srikakulam
2. The Commissioner of Income Tax (Exemptions), Hyderabad
3. The Pr.CIT
4. The DR, ITAT, Visakhapatnam
5. GUARD File

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SENIOR PRIVATE SECRETARY
ITAT, VISAKHAPATNAM