

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

BEFORE

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

आ.अपी.सं / ITA No.03/Viz/2025
(निर्धारण वर्ष / Assessment Year: -NA-)

Appala Paradesi Charitable Trust Vs. Income Tax Officer
Visakhapatnam (Exemption)
[PAN : AIDPG1046K] Visakhapatnam

अपीलार्थी / Appellant

प्रत्यर्थी / Respondent

निर्धारिती द्वारा/Assessee by: Shri C.Subrahmanyam, AR
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 11/12/2024 passed by the learned Commissioner of Income Tax (Exemption), ("learned CIT(E)"), Hyderabad in the case of Appala Paradesi 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. 80G of the Act, without specifying any details thereof. The learned AR brought to our notice

the ITR acknowledgements for the assessment years 2022-23, 2023-24 and 2024-25, independent audit report for the assessment year 2024-25, computation of income along with the financials and form 10AB for the assessment years 2022-23 and 2023-24, copy of Trust Deed dated 12/12/2018 and the photographs evidencing the activities of the assessee. 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 an undisputed fact that by order dated 13/5/2022, registration under section 12A of the Act was granted under clause (23C) of section 10 of the Act, subject to the condition that if it is subsequently found that the activities of the assessee are not genuine or if they are not carried out in accordance with all or any of the conditions subject to which such registration was granted. There is no complaint against the assessee for violating any of the conditions mentioned in this registration.

5. The ITR acknowledgements for the assessment years 2022-23, 2023-24 and 2024-25, independent audit report for the assessment year 2024-25, computation of income along with the financials and form 10AB for the assessment years 2022-23 and 2023-24, copy of Trust Deed dated 12/12/2018 and the photographs evidencing the activities of the assessee establish that the assessee did considerable activities during the year. When these things are viewed in the light of the activities mentioned in the trust deed dated 12/12/2018 and the photographs showing the welfare measures taken for production and conservation of the cows show that these activities are charitable in nature. Ld. CIT (E) did not specify any activity that does not fall in the category of charitable activity.

6. 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 and grant registration under section 80G of the act. Grounds are answered accordingly.

7. In the result, appeal of the assessee is allowed.

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. Shri Appala Paradesi Charitable Trust, D.No.45-37-21, Jagannathapuram, Akkayyapalem, Visakhapatnam
2. The Income Tax Officer (Exemptions), Visakhapatnam
3. The Pr.CIT, Visakhapatnam
4. The DR, ITAT, Visakhapatnam
5. GUARD File

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SENIOR PRIVATE SECRETARY
ITAT, VISAKHAPATNAM